

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)**

**INCOME TAX MANUAL
PART II**

INCOME TAX RULES, 2002

AMENDED UPTO 15th September, 2026

INCOME TAX RULES, 2002

ARRANGEMENT OF RULES

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CHAPTER - I

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

¹[FEDERAL] BOARD OF REVENUE

Notification No. S.R.O. 428(1)/2002, Islamabad, the July 1, 2002.- In exercise of powers conferred by section 237 of the Income Tax Ordinance, 2001 (XLIV of 2001), the ²[Federal Board of Revenue] is pleased to make the following rules, namely-

INCOME TAX RULES, 2002

CHAPTER - I

1. Short title and commencement.-

- (1) These rules may be called the Income Tax Rules, 2002.
- (2) They extend to the whole of Pakistan.
- (3) They shall come into force on the first day of July, 2002; except rules 3 to 9 which shall be applicable in respect of income earned on or after first day of July, 2002, and other rules covered by the rule on "Saving".

2. Definitions.-

- (1) In these rules, unless there is anything repugnant in the subject or context,-
 - (a) ³["Federal Board of Revenue" means the Federal Board of Revenue, established under the Federal Board of Revenue Act, 2007;]

Note: Notification No. SRO.1102 (I)/91(Oct 5, 1991) - The reference "Board" wherever appearing in the Rules includes a reference to "Regional Commissioners of Tax" and "Commissioner of Tax", as the case may be.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

³ Substituted by the Finance Act, 2007. The substituted definition read as follows: "Central Board of Revenue" means the Central Board of Revenue, established under the Central Board of Revenue Act, 1924 (IV of 1924); "

CHAPTER - I

- ¹[(aa) "Computerized Payment Receipt" means a computer generated receipt issued by the State Bank of Pakistan or the National Bank of Pakistan acknowledging payment of tax;
- (ab) "digital certificate" or "digital signatures" means a digital certificate or digital signatures issued by an agency approved by the ²Federal Board of Revenue to issue such certificate or signatures;
- (ac) "e-intermediary" means a person registered as,-
- (i) Chartered Accountant with the Institute of Chartered Accountants of Pakistan;
 - (ii) Cost and Management Accountant with the Institute of Cost and Management Accountants of Pakistan;
 - (iii) a legal practitioner entitled to practice in any Court in Pakistan;
 - (iv) a member of the Association of Chartered Certified Accountants, UK; or
 - (v) an Income Tax Practitioners, registered with Tax Bar affiliated with All Pakistan Tax Bar Association.]
- (b) "electronic transmission" means a facsimile or electronic-mail transmission;
- (c) "Ordinance" means Income Tax Ordinance, 2001 (XLIX of 2001), where however, context so provides, Income Tax Ordinance, 1979 (XXXI of 1979) till its relevance in a particular context; ³[]
- (d) "section" means section of the Ordinance ⁴]; ⁵[]
- ⁶[(e) "schedule" means a schedule to these rules ⁷]; and]]
- ⁸[(f) "transmission" means to transmit data through a computer network.]
- (2) All other expressions used but not defined in these rules shall have the meaning assigned to them under the Income Tax Ordinance, 2001.

¹ Clauses "(aa) to (ac)" inserted by SRO 516(I)/2006, dated June 01, 2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

³ Word "and" omitted by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁴ Substituted for full stop by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁵ Word "and" omitted by Notification No. SRO 516(I)/2006, dated June 01, 2006.

⁶ Clause "(e)" inserted by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁷ Substituted for full stop by Notification No. SRO 516(I)/2006, dated June 01, 2006.

⁸ Clause "(f)" inserted by Notification No. SRO 516(I)/2006, dated June 01, 2006.

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

CHAPTER - II

DETERMINATION OF INCOME - HEADS OF INCOME

¹[PART-I: SALARY

3. Valuation of perquisites, allowances and benefits.-

For the purposes of computing the income chargeable to tax under the head "salary", the value of all perquisites, allowances and benefits provided by the employer to the employee shall be included in the said income in accordance with the rules 4 to 7.

4. Valuation of accommodation.-

The value of accommodation provided by an employer to the employee shall be taken equal to the amount that would have been paid by the employer in case such accommodation was not provided.

Provided that the value taken for this purpose shall, in any case, not be less than forty five percent of the minimum of the time scale of the basic salary or the basic salary where there is no time scale. ²[:]

²[Provided further that where House Rent Allowance is admissible @ thirty percent, the value taken for the purpose of this rule shall be an amount not less than thirty percent of minimum of the time scale of basic salary or the basic salary where there is no time scale.]

5. Valuation of conveyance.-

The value of conveyance provided by the employer to the employee shall be taken equal to an amount as below:-

- | | | |
|-----|---|--|
| (i) | Partly for personal and partly for official use | for 5% of: |
| | | (a) the cost to the employer for acquiring the motor vehicle; or, |
| | | (b) the fair market value of the motor vehicle at the commencement of the lease, if the motor vehicle is taken on lease by the employer; |

1 Part I substituted by Notification No. SRO 668(I)/2006, dated June 27, 2006, earlier it was substituted by Notification No. SRO 609(I)/2002, dated September 10, 2002.

2 Proviso inserted and before it colon substituted for full stop by SRO 716(I)/2008, dated July 02, 2008.

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- (ii) For personal use only 10% of:
- (a) the cost to the employer for acquiring the motor vehicle; or,
 - (b) the fair market value of the motor vehicle at the commencement of the lease, if the motor vehicle is taken on lease by the employer; and

6. For the purpose of this part, "employee" includes a director of a company.

7. These rules shall be applicable for the salary income received after thirtieth of June, 2006.]

¹[]

²[]

1 Rule "8" omitted due to substitution of "Part-I" vide SRO 668(I)/2006, dated 27.06.2006.

2 Rule "9" omitted due to substitution of "Part-I" vide SRO 668(I)/2006, dated 27.06.2006

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PART-II : INCOME FROM BUSINESS

10. Entertainment expenditure.-

- (1) For the purpose of clause (d) of section 21, which provides for a limitation on the deduction of entertainment expenditure, and subject to sub-rule (2), a deduction for entertainment expenditure shall be limited to expenditure incurred by a person that satisfies the conditions laid down in sub-section (1) of section 20 and which is-
- (a) expenditure incurred outside Pakistan on entertainment in connection with business transactions or where such expenditure is allocated as head office expenditure;
 - (b) expenditure incurred in Pakistan on entertainment of foreign customers and suppliers;
 - (c) expenditure incurred on entertainment of customers and clients at the person's business premises;
 - (d) expenditure incurred on entertainment at a meeting of shareholders, agents, directors or employees; or
 - (e) expenditure incurred on entertainment at the opening of branches.
- ¹[]
- (2) A person shall be allowed a deduction under sub-rule (1) only for expenditure incurred on the entertainment of persons related directly to the person's business.
- (3) In this rule, "entertainment" means the provision of meals, refreshments, and reasonable leisure facilities in accordance with the tradition of business and subject to overall norms and customs of business in Pakistan.

11. Agricultural produce as raw materials.-

- (1) This rule applies to a person who is a cultivator or receiver of agricultural produce as rent-in-kind and who uses agricultural produce raised or received as raw materials in a business the income from which is chargeable to tax under the head "Income from Business".
- (2) In determining the amount of income of a person to whom this section applies, the market value of any agricultural produce raised or received

¹ Clause "(f)" omitted by SRO 392(I)/2009, dated May 19, 2009.

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as rent-in-kind by the person and used as raw materials in the person's business shall be allowed as a deduction.

- (3) For the purposes of sub-rule (2), the market value of agricultural produce shall be-
 - (a) where the agricultural produce is ordinarily sold in the market in its raw state or after application of any process ordinarily employed by a cultivator or receiver of agricultural produce as rent-in-kind to render it fit to be taken to market, the market price for the produce at the time it is used as raw materials in the person's business; or
 - (b) in any other case, the sum of the following amounts, namely:-
 - (i) the expenses of cultivation; and
 - (ii) the land revenue rent paid for the area in which the produce is grown.
- (4) No deduction shall be allowed for any expenditure incurred by a person as cultivator or receiver of agricultural produce as rent-in-kind, other than as specified in sub-rule (2).

12. Particulars required to be furnished for claiming depreciation deduction or initial allowance amortization deduction.-

- (1) The following particulars shall be furnished by a taxpayer at the time of furnishing a return of income for any tax year in order to claim a depreciation deduction under section 22, an initial allowance under section 23 or an amortization deduction under section 24 read with the Third Schedule to the Ordinance, namely:-
 - (a) a description of each depreciable asset and intangible in respect of which a deduction is claimed;
 - (b) where a depreciable asset or intangible is used in the tax year only partly in deriving income from business chargeable to tax, the extent of such part use;
 - ¹[]
 - (d) if the depreciable asset or intangible was acquired in the tax year, the date of acquisition;
 - (e) the written down value of each depreciable asset at the beginning of the tax year computed in accordance with sub-section (5) of

¹ Clause "(c)" omitted by SRO 392(I)/2009, dated May 19, 2009.

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section 22 and the cost of each intangible as determined under sub-section (11) of section 24;

- (f) the amount of capital expenditure incurred in the tax year on additions, alterations, improvements or extensions in relation to any depreciable asset or intangible and where the depreciable or amortizable amount of such expenditure is limited under the Ordinance, the lower amount shall also be stated;
- (g) the total value of each depreciable asset for which a depreciation deduction is allowable for the tax year (this is the sum of the amounts specified in clauses (e) and (f), less any initial allowance allowed for the asset in that year;
- (h) the prescribed rate of depreciation and initial allowance (if any) for each depreciable asset or class of asset for the tax year, and the normal useful life for each intangible;
- (i) the amount of depreciation deduction and initial allowance (if any) for each depreciable asset for the year and the amount of amortization deduction for each intangible for the year;
- (j) the total depreciation deduction, initial allowance and amortization deduction allowed for the tax year; and
- (k) the written down value of each depreciable asset and the cost of intangible at the end of the tax year, and the remaining normal useful life.

Explanation: Addition to intangible to be separately shown.

- (2) The following particulars shall be furnished by a taxpayer at the time of furnishing a return of income for any tax year in which a depreciable asset or intangible is disposed of in the year, namely:-
 - (a) the consideration received for the asset or intangible;
 - (b) the written down value of the asset or intangible disposed of at the beginning of the tax year; and
 - (c) the excess or deficit of the consideration received in relation to the written down value (i.e., clause (b) less clause (a) or clause (a) less clause (b), as the case may be).

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¹[12A. Decommissioning certificate.-

As required under sub-rule (4A) of rule 2 of Part-I of Fifth Schedule to the Income Tax Ordinance, decommissioning certificate shall be submitted, as set out in Part-XA of the Second Schedule to these rules.]

13. Apportionment of expenditures ²[, deductions and allowances].-

(1) This rule applies for the purposes of section 67, which provides for apportionment of expenditure ³[, deductions and allowances] incurred for more than one purposes.

(2) Any expenditure ⁴[, deductions and allowances] that is incurred for a particular class or classes of income shall be allocated to that class or classes, as the case may be.

⁵[(3) (a) Any common expenditure excluding financial expenses relatable or attributable to non-business advances or loans and the amount referred to in sub-rule(2) relatable to business including presumptive and exempt income, shall be allocated to each class of income according to the following formula, namely:-

$$A \times B/C$$

where-

A is the amount of the expenditure incurred;

B is the total amount of gross receipts (without deduction of expenditures) for the tax year for the class of income; and

C is the total amount of gross receipts (without deduction of expenses ⁶[, deductions and allowances]) and net gains for the tax year of all classes of income;

(b) Where, however, net gain, brokerage, commission and other income is to be taken into account on turnover of such transactions, such income shall be compared with gross profit from business for adopting figures for components "B" and "C" of the formula at (a) above ⁷[:]]

⁸[Explanation.- The terms gross receipt means net off receipts or turnover of Sales Tax or EFD paid.]

¹ Rule 12A inserted by SRO 357(I)/2011, dated May 04, 2011.

² Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁴ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁵ Sub-rule (3) substituted by SRO 392(I)/2009, dated May 19, 2009.

⁶ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁷ The full stop substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

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- (4) Where expenditures ¹[, deductions and allowances] are to be allocated among different classes of income under sub-rule (3) consideration shall be given to the nature and source of each class of income, on reasonable basis to earn each class of income (particularly, in allocating selling expenses).
- (5) Where the allocation of expenditures ²[, deductions and allowances] is made in accordance with sub-rule (3) a certificate by the Chartered Accountants or Cost and Management Accountant stating the basis of allocation shall be accepted unless significant variations are found; and where books ³[of accounts] are not required to be audited, the reasonable basis based on the ⁴[sub-rules] (3) and (4) may be adopted which would be accepted by ⁵[the] Commissioner, unless variation is found. Significant variations would be beyond the limits of 10 ± in collection as in sub-rule (3) under any head of account.

⁵[(6)] In this rule.-

"class of income" means -

- (a) Pakistan-source income chargeable under the head "Salary";
- (b) foreign-source income chargeable under the head "Salary";
- (c) Pakistan-source income chargeable under the head "Income from Property";
- (d) foreign-source income chargeable under the head "Income from Property";
- (e) Pakistan-source income chargeable under the head "Income from Business" (other than income subject to section 19);
- (f) foreign-source income chargeable under the head "Income from Business" (other than income subject to section 19);
- (g) Pakistan-source income from a speculation business chargeable under the head "Income from Business";
- (h) foreign-source income from a speculation business chargeable under the head "Income from Business";
- (i) Pakistan-source income chargeable under the head "Capital Gains";

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

² Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "sub-rule" by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "(8)" by SRO 392(I) 2009, dated May 19, 2009.

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- (j) foreign-source income chargeable under the head "Capital Gains";
- (k) Pakistan-source income chargeable under the head "Income from Other Sources";
- (l) foreign-source income chargeable under the head "Income from Other Sources";
- (m) income exempt from tax;
- (n) Chargeable to tax under section 5, 6 or 7; and
- (o) amounts to which section 169 applies ¹ [] and "common expenditure" means expenditure ² [, deductions and allowances] that is not clearly allocable to any particular class or classes of income, such as general administrative and other such allocable expenditures ³ [, deductions and allowances].

¹ Words etc. "except proceed realised from exports from which separate provision is made as sub-rule (8)" omitted by SRO 392(I)/2009, dated May 19, 2009.

² Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

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¹[PART-III: COMPUTATION OF CAPITAL GAIN ON DISPOSAL OF SECURITIES UNDER SECTION 37A OF THE INCOME TAX ORDINANCE, 2001

13A. Acquisition of securities. -

- (1) A security may be acquired through purchase, exchange, bonus issue, right issue, gift, bequest, inheritance, leverage schemes and derivative contracts.
- (2) A security may be acquired in the electronic book entry form or in the form of physical certificate.
- (3) A security may be acquired through the trading platform provided by a stock exchange or through off market transactions.
- (4) In case of securities other than units of an open mutual fund, broker's bill for the purchase, broker generated computerized ledger statement of the investor's brokerage account, CDC statement of the investor's CDC sub account and payment of cost of acquisition through cheques shall be supportive evidence of acquisition of securities.
- (5) In case of units of an open end mutual fund, certified statement of investor's account provided by the asset management company shall be supportive evidence of acquisition of securities.

13B. Disposal of securities.-

- (1) A security may be disposed of through sale, gift, exchange or transfer by the security holder in any other way.
- (2) A security may be disposed of in the electronic book entry form or in the form of physical certificate.
- (3) A security may be disposed of through the trading platform provided by a stock exchange or through off market transactions.
- (4) In case of securities other than units of an open mutual fund, broker's sale proceeds or difference bill, broker generated computerized ledger statement of the investor's brokerage account, CDC statement of the investor's CDC sub-account and proof of payment through cheques shall be supportive evidence of disposal of securities.
- (5) In case of units of an open end mutual fund, certified statement of investor's account provided by the asset management company shall be supportive evidence of disposal of securities.

¹ Part III inserted by SRO 112(I)/2011, dated February 11, 2011.

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13C. Holding period.-

- (1) Securities held for a period upto a maximum of one eighty-two days and for a period upto maximum of three sixty-five days shall be taken as held for six months and one year respectively.
- (2) In case of short positions, holding period shall be the period intervening between the date when a security is sold short and the date when the security is purchased to cover the short position.
- (3) In case of futures contracts, holding period shall be the period intervening between the date of entry into a futures contract and the date of exit from such contract.

13D. Computation of capital gain or loss.-

- (1) Capital gain or loss arising on the disposal of any security shall be computed on the basis of First In First Out (FIFO) inventory accounting method.
- (2) Capital loss arising on disposal of securities in any tax year shall be set off against capital gain arising from the disposal of securities during that tax year to determine the taxable capital gain arising from the disposal of securities.
- ¹[(3) Capital loss arising on disposal of listed securities in tax year 2019 and onwards that has not been set off against the gain of the person from disposal of listed securities chargeable to tax during the tax year shall be carried forward to the following tax year and set off only against the gain of the person from disposal of listed securities chargeable to tax but no such loss shall be carried forward to more than three tax years immediately succeeding the tax year for which the loss was first determined;]

13E. Computation of capital gain or loss on derivatives. -

- (1) In case of long position in deliverable futures contracts, capital gain or loss shall be computed as the difference between cost of acquisition of securities underlying the futures contract and the consideration from disposal of those securities to close the long position at or before maturity of the contract.

¹ Sub-rule (3) substituted by S.R.O. 801(I)/2021 dated 24.06.2021 24.06.2021. Substituted sub-rule (3) read as follows:
“(3) Capital loss arising on disposal of securities in any tax year shall not be carried to a subsequent tax year.”

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- (2) In case of short position in deliverable futures contracts, capital gain or loss shall be computed as the difference between the consideration from short sale of securities underlying the futures contract and the cost of acquisition to purchase those securities to close the short position on or before maturity of the contract.
- (3) In case of cash settled futures contracts, capital gain or loss shall be the cash payment which the investor respectively receives from or makes to the other party to such contract to settle the contract on or before maturity of the contract.
- (4) In case of options, capital gain or loss shall be the difference between exercise price of the options and the consideration from disposal of the securities underlying such options.
- (5) In case of contracts of right, capital gain or loss shall be the difference between cost of acquisition of right shares underlying the contract and the consideration from disposal of those shares.
- ¹[(6) Profit made on sale of borrowed shares shall be treated as capital gain when such shares are acquired for their return to Authorized Intermediary. Period intervening between acquisition and disposal of such borrowed shares shall determine the holding period in which the capital gain or loss falls. Specific Identification Method shall be used to determine the acquisition cost and consideration for disposal of such securities. The difference between cost of acquisition and consideration received against disposal (net off all borrowing costs) of such shares shall be treated as capital gain or loss. This rule shall be applicable to the securities borrowed in accordance with the Securities Lending and Borrowing Scheme approved by Securities and Exchange Commission of Pakistan.
- (7) Profit made on disposal of shares acquired under Margin Finance Scheme, Margin Trading Scheme or other Financing or Leverage schemes approved by Securities and Exchange Commission of Pakistan shall be treated as capital gain. The difference between cost of acquisition (inclusive of borrowing cost) and consideration received against disposal of such shares shall determine the quantum of capital gain or loss.]

13F. Capital loss adjustment disallowed in certain cases.-

- (1) Capital loss adjustment as provided in rules 13D and 13E shall not be admissible in the following cases, namely:-

¹ Sub-rules (6) and (7) inserted by SRO 1149(I)/2011 dated December 27, 2011.

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- ¹[(a) **Wash Sales** where capital loss realized on sale of specific security by an investor in preceded or followed in one month's period by purchase of the same securities by the same investor whereby the transaction falls within one month between same two parties or their related parties where one was seller and other was buyer and they change places becoming buyer and seller respectively, thus, maintaining the portfolio.];

Explanation.- Wash sale is sale of security at loss and repurchase of the same security soon before or afterwards the sale so as to realize an unrealized loss to make it claimable as a set off against capital gain. The security sold in a wash sale is repurchased with the aim to re-acquiring it at or near its sale value in order to maintain the risk return profile of portfolio;

- (b) **Cross Trades** where coordinated reshuffle of securities between two related accounts of the same investor. between two related accounts of the related investors between two membership cards of the same broker or between two related brokerage houses is undertaken and securities accumulating unrealized losses are sold to related accounts to artificially realize capital losses in one account without actually selling the securities to an outsider and the artificial losses so realized in an account are then used to minimize capital gain tax liability on the capital gain realized in the same account; and
- (d) **Tax Swap Sales** where the investor having realized loss (as in the case of a wash sale) on a particular security does not repurchase the same security but chooses another similar security in the same sector thus not only minimizing or eliminating altogether liability on account of tax on capital gain. but also maintaining the portfolio broadly at the same risk return profile.

13G. Exemption from tax on capital gain.-

Exemption shall be applicable as provided under the Ordinance.

13H. Payment of tax on capital gain.-

- (1) Every investor shall calculate tax on capital gain arising on securities ²[] at the prescribed rates.
- (2) Every investor other than individual investor shall e-file statement of advance tax on capital gain on the prescribed format within ³[twenty one]

¹ Clause "(a)" substituted by SRO 1149(I)/2011, dated December 27, 2011.

² The words and commas "held for a period upto six months, and above six months to one year, after the end of each tax year" omitted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ Substituted for "seven" by SRO 1149(I)/2011, dated December 27, 2011.

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days after the end of each quarter with the tax authority having jurisdiction in the case.

- (3) The liability to pay the due tax on capital gain shall lie on the investor who held the securities during the period for which tax on capital gain is to be paid and, in case of any benami accounts, on the investor who de facto owns the securities carried in such accounts.

13I. Maintenance of records.-

- (1) Every investor shall maintain accounts and records separately for each of his brokerage accounts regarding his securities business which sufficiently enable for verification of the discharge of his obligations under these rules.
- (2) Without prejudice to the generality of the foregoing provision, every investor shall maintain in particular the following accounts and records, namely:-
- (a) fortnightly ledger statements of the investor's brokerage account or each brokerage account if there are more than one account whether in the investor's own name or any benami accounts, generated by his broker;
 - (b) fortnightly CDC statements of the investor's CDC sub account or each CDC sub account corresponding to each brokerage account, if there are more than one brokerage account whether held in the investor's own name or any benami accounts;
 - (c) record of security holdings and their value carried in the investor's brokerage account on 30th June of each year;
 - (d) record of cash carried in the investor's brokerage account as on 30th June of each year;
 - (e) record of funds deposited in the investor's brokerage account; and
 - (f) record of funds withdrawn from the investors brokerage account.

¹[13J. Exchange of information.-

Information regarding member, broker, investor of a stock exchange ²["members of PMEX, unit holders in mutual funds"] required by the ³Federal

¹ Rule 13J substituted by SRO 1149(I)/2011, dated December 27, 2011.

² The expression inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007

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Board of Revenue shall be obtained directly from National Clearing Company of Pakistan Limited (NCCPL).]

13K. Violations and penalties.-

Any investor who, in discharge of his obligations under these rules, violates any provision of the rules shall be liable to penalty and other charges provided in the Ordinance.

13L. Definitions.-

(1) In this Part, unless the context otherwise requires,-

- (a) **borrowed security** means a security which an investor borrows under any security lending and borrowing scheme approved by the Securities and Exchange Commission of Pakistan, with an aim to returning the security to its lender, at any later date;
- (b) **capital gain** means the difference between consideration from disposal of a security and the price paid or would have been paid for acquisition of such security when former exceeds the later, provided that capital gain, in case of a borrowed security, means the difference between consideration received from short selling of the borrowed security and the price paid or payable to purchase it for its return to the lender of such security;
- (c) **capital loss** means the difference between cost of acquisition of a security and the consideration from disposal of that security when the former exceeds the later;
- (d) **cost of acquisition** of any security means the market price of the security which the investor pays or would have paid to purchase such security, provided that cost of acquisition,-
 - (i) ¹[in case of right share, means the discounted price at which the right shares are issued to a shareholder by the issuer including the cost of acquisition of letter of rights;]
 - (ii) in case of a security acquired through bequest or inheritance means the market price of security at which the deceased person making bequest or leaving the

¹ Sub-clause (i) substituted by S.R.O. 1956(I)/2022 dated 24.10.2022. Substituted sub-clause (i) read as follows:
“(i) in case of a right share, means the discounted price at which the right shares are issued to a shareholders by the issue;”.

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inheritance, as the case may be, paid or would have paid to purchase such security;

¹ [²“(iii)” in case of bonus shares:

- (i) shall be ex-bonus price if tax has already been paid under section 236M;
- (ii) the value determined under section 236N, if tax is paid under section 236N; and
- (iii) ³[shall be zero, in any other case.]
- (iv) in case of initial public offering, the actual price paid to the issuer shall be treated as the cost of acquisition of such securities.]

(e) **consideration from disposal** of any security means the market price of a security which the investor receives or would have received on the sale of that security;

(f) **derivative products** means a financial product which derives its value from the underlying security or other asset, may be traded on a stock exchange of Pakistan and includes deliverable futures contracts, cash settled futures contracts, contracts of rights and options ⁴[and future commodity contracts traded at PMEX];

(g) **date of acquisition** shall be determined as under, namely:-

- (i) in case of security in electronic book entry form, earlier of the dates on which the investor makes the purchase or otherwise gets title to the security and the security is transferred to the investor's brokerage account, CDC sub account or the concerned broker's or stock exchange's member's CDC Group Account;
- (ii) in case of any security in the physical certificate form, earlier of the dates on which selling broker or stock exchange's member sells the security, the date on which an investor acquires physical possession of the security,

¹ Clause “(d)(iii)” substituted by SRO 161(I)/2015, dated February 23, 2015.

² The letter “(d)” re-numbered by SRO 1218(I)/2015 dated 08.12.2015.

³ Paragraph (iii) substituted by S.R.O. 1956(I)/2022 dated 24.10.2022. Substituted paragraph (iii) read as follows:

“(iii) shall be zero, if no tax is paid under section 236M and 236N.”

⁴ The words added by the SRO 1145(I)/2016 dated 7th December, 2016.

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the date on which investor's name is entered on the security or the date on which the issuing company enters the investor's name in the record of its security holders;

- (iii) in case of acquisition of a security on account of a nomination under section 80 of the Companies Ordinance, 1984 (XLVII of 1984) under bequest or inheritance, the date of death of the person making such bequest or leaving such inheritance, or the date of transmission by succession or under a will by the deceased, as the case may be, whichever is earlier;
 - (iv) in case of acquisition of a security under a futures contract, the date of entry into the futures contract;
 - (v) in case of a borrowed security, the date on which the investor purchases the security to cover his short position and to return the security to the security lender; and
 - (vi) in case of conversion of global depository receipts into shares, the closing price of shares on the day of such conversion shall be treated as acquisition cost of such shares.
- (h) **date of disposal** of any security in the electronic book entry form means,-
- (i) the date on which the investor sells or otherwise disposes of the security and the security is transferred from the investor's brokerage account, CDC sub-account or the concerned broker's or stock exchange's member's CDC Group Account, whichever is earlier;
 - (ii) in case of any security in the physical certificate form means the date on which selling broker sells the security or the date on which the issuing company deletes the seller's name from the record of its security holders, whichever is earlier;
 - (iii) in the case of a security underlying a futures contract, means the date of exit from futures contract; and
 - (iv) in the case of a borrowed security means the date on which the borrower short sells the borrowed security after borrowing it from the security lender;
- (i) **date of entry into futures contract** means, in case of a long position, the date on which securities underlying the futures contract are purchased and are transferred to the investor's brokerage account and, in case of a short position, the date on

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which securities underlying the futures contract are sold short;

- (j) **date of exit from futures contract** means, in case of a long position, the date on which securities underlying the futures contract are sold and are transferred from the investor's brokerage account and, in case of a short position, the date on which securities underlying the futures contract are purchased to cover the short position;
 - (k) **date of exercise of option** means the date of acquisition of a security underlying an option and is the date on which option is exercised to acquire the underlying security;
 - (l) **exercise price** is the cost of acquisition of a security underlying an option and is the price of securities underlying an option which the investor paid to purchase the underlying securities on exercise of the option;
 - (m) **holding period** shall be calculated as prescribed under the provisions of sub-section (2) of section 37A of the Income Tax Ordinance, 2001;
 - (n) **investor** means every person who invests in securities and includes every broker who makes investments in such securities; and
 - (o) **jurisdiction of tax authority** means the jurisdiction of the tax office in which business of the securities is being carried on by a person and where such business is carried on in more than one place, the person's principal place of business.
- (2) All other words and expressions not specifically defined in these rules shall have the meanings assigned to them under the Ordinance.

13M. Quarterly statements.-

Quarterly statements shall be e-filed in the following format, namely¹[:]

²["Provided that these statements shall not be applicable in the case of investors falling under Eighth Schedule to the Ordinance read with rule 13N."]

¹ The colon and hyphen substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

² The proviso added by the SRO 1145(I)/2016 dated 7th December, 2016.

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Statement of Capital gains tax liability

Part-I

Particulars of Investor's account

1. Investor's Name(s)
 - (i) _____
 - (ii) _____
 - (iii) _____
2. Complete Address(es)
 - (i) _____
 - (ii) _____
 - (iii) _____
3. Brokerage Account No. _____
4. Date of Opening of Brokerage Account _____
5. Type of Account (individual, joint, AOP, firm, company) _____
6. Name of Brokerage Firm/ Company _____
7. Contact No. and Address of Brokerage Firm/ Company _____
8. CDC sub account No. _____
9. Total value of shares carried in account as on 30th June _____
10. Total cash carried in account as on 30th June _____
11. Tax period (tax year/quarter) _____
12. Capital gain during the tax period _____
13. Capital loss during the tax period _____
14. Net gain/loss _____
15. Tax on capital gain payable for the tax period _____
(Calculated in part II, III & IV of summary of transactions)

Investor's Name _____

Signature _____

Date _____

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1[Part-II

¹ Part-II, Part-III, Part-IV and Part-V substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
The substituted Part-II, Part-III, Part-IV and Part-V read as follows:-

Part-II

Summary of shares held upto six months – tax payable @ 10%

Sales					Purchases					Capital Gain (Loss)	CGT Payable
Date of sale	Particulars of shares	No. of shares	Sale Price per Share	Sale Proceeds	Date of purchase	Particulars of shares	No. of shares	Purchase Price per Share	Total Purchase price		

Investor's Name _____
 Brokerage Account No. _____
 Signature _____
 Date _____

Part-III

Summary of shares held above six months to one year - tax payable @ 7.5%

Sales					Purchases					Capital Gain (Loss)	CGT Payable
Date of sale	Particulars of shares	No. of shares	Sale Price per Share	Sale Proceeds	Date of purchase	Particulars of shares	No. of shares	Purchase Price per Share	Total Purchase price		

Investor's Name _____
 Brokerage Account No. _____
 Signature _____
 Date _____

Part-IV

Summary of shares held for more than one year – no tax payable

Sales					Purchases					Capital Gain (Loss)	CGT Payable
Date of sale	Particulars of shares	No. of shares	Sale Price per Share	Sale Proceeds	Date of purchase	Particulars of shares	No. of shares	Purchase Price per Share	Total Purchase price		

Investor's Name _____
 Brokerage Account No. _____
 Signature _____
 Date _____

PART-V Affidavit

I _____ S/o. _____ CNIC No. _____
 resident of _____ holding brokerage
 account No. _____ with the brokerage firm _____ and

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

Summary of Capital Gain on Securities as per Division VII of Part I of First Schedule

Sales					Purchases					Holding period *	Filer/Non-Filer	Applicable Rate as per Division VII	Capital Gain (Loss)	CGT Payable
(1)					(2)					(3)	(4)	(5)	(6)	(7)
Date of sale	Particulars of Securities	No. of Securities	Sale Price per security	Sale Proceeds	Date of Purchase	Particulars of Securities	No. of Securities	Purchase Price per security	Total Purchase price					

* Applicable in case the security is acquired after 1 July 2012

Investor's Name
 Brokerage Account No.....
 Signature.....
 Date.....]

1[Part – III

Affidavit

I S/O CNIC No..... resident ofholding brokerage account No. with the brokerage firm.....and holding CDC sub account No.....with Central Depository Company do hereby solemnly affirm that particulars of my account given in Part I and the particulars of securities transactions conducted during the tax period given in Part – II of the summary of securities transactions are true and correct and in accordance with the ledger statements and CDC statements of my account for the above mentioned tax period.

I further affirm that nothing has been concealed or incorrectly stated regarding my account. I know that in case any particulars of my account and share transactions

holding CDC sub account No. with Central Depository Company do hereby solemnly affirm that particulars of my account given in Part I and the particulars of share transactions conducted during the tax period given in Part-II, III and IV of the summary of share transactions are true and correct and in accordance with the ledger statements and CDC statements of my account for the above mentioned tax period.

I further affirm that nothing has been concealed or incorrectly stated regarding my account. I know that in case any particulars of my account and share transactions conducted during the above mentioned tax period and given under rule 13M of the Income Tax Rules, 2002 as mentioned above are found to be false being not in conformity with ledger statements and CDC statements of my account, I am liable to be penalized in accordance with rule 13K of the Income Tax Rules, 2002.

Deponent (Investor's Name).....
 Signature
 Date

¹ Substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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conducted during the above mentioned tax period and given under rule 13M of the Income Tax Rules, 2002 as mentioned above are found to be false being not in conformity with ledger statements and CDC statements of my account, I am liable to be penalized in accordance with rule 13K of the Income Tax Rules, 2002.

Deponent (investor's name)

Signature.....

Date

¹[13N. Special procedures for computation of capital gains and collection of tax. –

- (1) NCCPL shall, in accordance with this rule, collect tax on capital gains as provided in Eighth Schedule to the Ordinance, hereinafter in this Part called as the said Eight Schedule.
- (2) The provisions of the said Eighth Schedule and these rules shall apply to capital gains derived from listed securities on or after the 24th April, 2012, except in the case of instrument of redeemable capital where such provisions shall be applicable on capital gain derived from the 1st July, 2012 ²[.]

³[Provided that in case of Foreign Institutional Investors, provisions of the said Eighth Schedule and these rules shall be applicable on capital gain derived from the first day of July, 2014.

Explanation: For the removal of doubt, it is clarified that all Foreign Institutional Investors shall be subject to the regime as laid down in Eighth Schedule and no exemption whatsoever from withholding tax under Eighth Schedule or under these rules is available to Foreign Institutional Investors for any reason.]

- (3) ⁴[In computing capital gains, NCCPL shall take into account transactions and their values as reported to or provided to or extracted from the

¹ New Rules inserted vide SRO 1119(I)/2012 dated 12th September, 2012

² Substituted for full stop by SRO 161(I)/2015, dated February 23, 2015.

³ Proviso and explanation inserted by SRO 161(I)/2015, dated February 23, 2015.

⁴ Sub-rule (3) substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted sub-rule (3) read as follows:-

In computing capital gains, NCCPL shall take into account transactions and their values as reported to or provided to or extracted from the systems or procedures in place with ⁴[NCCPL], stock exchanges ⁴[.] The Central Depository Company of Pakistan Limited ⁴[and clearing members in case of Foreign Institutional Investors ⁴[.]

⁴[Provided that, where any discrepancy or error is pointed out or found in recording the date of acquisition of security, NCCPL may, with the prior approval of the Commissioner Inland Revenue, rectify such date based on the relevant information provided by CDC as obtained from concerned issuer or its share registrar and accordingly re-compute the capital gain tax liability in the financial year in which such security has been disposed of.]

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systems or procedures in place with NCCPL, stock exchange and the Central Depository Company of Pakistan Limited, the clearing members in case of Foreign Institutional Investors, PMEX in case of future commodity contracts and Asset Management Companies in case of open ended mutual funds:

Provided that, where any discrepancy or error is pointed out or found in recording the date of acquisition of security, NCCPL may, with prior approval of the Commissioner Inland Revenue, rectify such date based on the relevant information provided by CDC as obtained from concerned issuer or its share registrar or clearing members in case of Foreign Institutional Investors and accordingly re-compute the capital gain tax liability in the financial year in which such security has been disposed of.;

¹[(3A) Notwithstanding the ²[provisions of the second proviso to sub-section (1) of section 37A and] sub-rule (1), Asset Management Companies and PMEX shall continue to determine, compute and collect Capital gains tax on open ended mutual funds and future commodity contracts respectively, and shall deposit the same with NCCPL within ten working days of the month end.]

³[(3B) NCCPL shall verify the liability of the investor calculated by Asset Management Companies and PMEX as above, and will compute the net capital gains tax liability or refund for each investor to be collected from or refunded to the Asset Management Companies or PMEX. Provided that where cumulative refund per investor for the year to date does not exceed Rs 1,000 per investor, it will be carried forward for adjustment in next month(s), however, any refunds, irrespective of amount, shall be refunded at the year end:

Provided that the information to be reported to or provided to NCCPL as above shall be required to be in a manner and time deemed necessary for NCCPL to discharge its obligation under the law and provisions of Rule 3 and 3A of Eight Schedule to the Ordinance shall be applicable in this respect.]

(4) The gain arising on the disposal of a security by a person shall be computed in accordance with the following formula, namely:-

$$A - B$$

Where –

¹ Substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Expression inserted by S.R.O. 776(I)/2023 dated 27.06.2023.

³ Substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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- A** is the consideration received by the person on disposal of the security; and
- B** is the cost of acquisition of the security.

- (5) Capital gain or loss arising on the disposal of listed securities shall be computed on the basis of First In First Out (FIFO) inventory accounting method:

Provided that while applying FIFO method, market based transactions shall be taken into account first:

Provided further that the FIFO method shall not apply in respect of sale of shares purchased on the same trading day or in same futures or derivative contract ¹[, except traded on PMEX,] and capital gain or loss shall be computed by applying average method²[:]

³[Provided further that the FIFO shall be applied on aggregate inventory held by an investor at UIN level.]

- ⁴[(5A). For the purposes of computation and collection of capital gains tax in this rule applicable rate shall be taken from Division VII of Part I of the First Schedule based on whether the investor is filer or non-filer as per ATL at the time of transaction⁵:

Provided that NCCPL shall adjust the capital gain tax liability based on status of investor as filer or non-filer as per Active Taxpayers' List at the end of tax year.]

- ⁶[(5B) For the purpose of computation of capital gains tax liability on stock fund the applicable rate of tax as per third proviso of the Division VII of Part I of the First Schedule shall be taken on month on month basis.]

- (6) Capital loss arising on disposal of listed securities as determined by NCCPL in any financial year shall be set off against capital gain arising from the disposal of securities during that financial year to determine the taxable capital gain arising from the disposal of listed securities.

⁷[

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Full stop substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

⁴ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁵ Full stop substituted and proviso added by S.R.O. 1956(I)/2022 dated 24.10.2022.

⁶ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁷ Sub-rule (7) substituted by S.R.O. 801(I)/2021 dated 24.06.2021 24.06.2021. Substituted sub-rule (7) read as follows:

“(7) Capital loss arising on disposal of listed securities in any financial year shall not be carried to a subsequent financial year.”

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- (7) Capital loss arising on disposal of listed securities in tax year 2019 and onwards that has not been set off against the gain of the person from disposal of listed securities chargeable to tax during the tax year shall be carried forward to the following tax year and set off only against the gain of the person from disposal of listed securities chargeable to tax but no such loss shall be carried forward to more than three tax years immediately succeeding the tax year for which the loss was first determined.]
- ¹[(7A) Capital loss arising on disposal of listed securities in tax year 2019 and onward shall be carried forward to a subsequent tax year for setting off, in the manner prescribed as follows: –
- (a) The setting off of eligible capital loss carried forward from previous tax year(s) shall be made by NCCPL under this Rule, only in respect of a taxpayer whose name appear or appeared in the Active Tax Payers List [ATL] pertaining to the tax year to which such loss pertains as witnessed by the Active Tax Payers List [ATL] available on FBR's website after updation for the tax year to which such loss pertains;
 - (b) adjustment of carried forward capital loss(es) shall be made on monthly basis by NCCPL from the first month of updation of ATL for that tax year and on first-in first-out (FIFO) basis;
 - (c) NCCPL may requisition date wise position of Active Tax Payers List [ATL] in respect of particular taxpayer from Information Technology (IT) Wing of the Board as and when required;
 - (d) At the end of relevant tax year, NCCPL shall maintain tax year-wise balance of unexpired carried forward capital losses separately identifiable for computation of limitation period for each tax year; and
 - (e) The manner of adjustment of capital loss carried forward from previous tax years will be in accordance with illustration given in clause (zf) of Rule 13P.]
- (8) NCCPL shall deduct or add 0.5 percent for client's trade and 0.25 percent for broker's proprietary trade of the consideration received on disposal or cost of acquisition of securities respectively, in lieu of brokerage, commission, transaction fee, levy, Laga or any other similar incidental expenses incurred by the person while disposing or acquiring a security, subject to the condition that such deduction shall only be allowed in respect of market based transactions²[:]

¹ New sub-rule (7A) inserted through S.R.O. 801(I)/2021 dated 24.06.2021.

² Full stop substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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¹[Provided that the above deductions shall not be applicable in case of units of open ended mutual funds and future contracts entered into by the members of PMEX.]

- (9) NCCPL shall also deduct financing cost from the consideration received if financing is availed through NCCPL's leveraged market products.
- (10) NCCPL shall collect an amount as computed in the manner laid down in the said Eighth Schedule and these rules on monthly basis in respect of transactions settled in a month, after adjustment of losses ² [including adjustment of carried forward losses as per section 37A(5) and sub-rules (7) and (7A) above] and repayment of amount collected in previous month or months of same financial year, to ensure that at the end of any given month NCCPL possesses an amount equal to the estimated amount of tax liability on capital gains.
- (11) Amount computed in the manner laid down in the said Eighth Schedule and these rules shall be collected by NCCPL from or through the clearing member ³[PMEX and Asset Management Companies] on net capital gains derived by person, taxable under the said Eighth Schedule.
- (12) Any person, if not satisfied with the computation of capital gain or tax thereon or both made by NCCPL for the purpose of the said Eighth Schedule, such person may re-compute the capital gain and lodge claim of refund, if any, with the Commissioner after filing of return of income and the Commissioner shall refund the amount of tax in accordance with provisions of Part VI of Chapter X of the Ordinance.
- (13) For the purpose of the said Eighth Schedule and this rule, the provisions of rules 13F, 13H and 13I shall not apply.
- (14) The provisions of rule 13J shall not apply to the person whose tax liability on capital gains is discharged under the said Eighth Schedule, however the brokerage account of the investor ⁴[, account of unit holder of open ended mutual fund with Asset Management Companies and account of member of PMEX as the case may be] shall not be closed until and unless such person obtains a clearance certificate from NCCPL⁵[:]

⁶[Provided that accounts of unit holders of open ended mutual funds with Asset Management Companies and account of member of PMEX, if closed without obtaining clearance certificate from NCCPL, Asset Management Company or PMEX shall remain responsible to ensure that any outstanding liability in respect of Capital Gain Tax which

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

² Words inserted by S.R.O. 801(I)/2021 dated 24.06.2021.

³ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁴ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁵ Full stop substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁶ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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has arisen or may arise, has been collected from respective investor and deposited with NCCPL:]

¹[Provided further that in case Asset Management Company or PMEX is unable to recover such tax from investor, these non-payments should be reported on monthly basis to NCCPL for onward reporting to Board in terms of rule 6(3) of the Eight Schedule to the Ordinance.]

- (15) NCCPL shall issue certificate as provided in clause (4) of rule 1 of the said Eighth Schedule, as set out in Part I of rule 13O, ²[verifying] capital gains and tax thereon, if any, to each person subject to tax under the said Eighth Schedule within ³[forty-five] days from the end of the financial year.
- (16) NCCPL shall furnish electronically to the Board a quarterly statement of amount collected, within ⁴[forty-five] days from the end of each quarter as set out in Part II of rule 13O.
- (17) The person who has opted out of the scheme of taxation provided in the said Eighth Schedule shall file an undertaking to NCCPL in the form prescribed in Part III of rule 13O ⁵[along with the evidence of obtaining prior approval of Commissioner under rule 5 of the said Eighth Schedule].

⁶[Provided that the Commissioner shall not accord prior approval, unless the taxpayer is a filer]

- (18) Statements referred in rule 2 of the said Eighth Schedule shall be furnished on the format prescribed in Part IV of rule 13O.

⁷[(18A) Where an irrevocable option has been filed to NCCPL by a person, after obtaining prior approval of the Commissioner to opt out of Eighth Schedule for determination and payment of capital gains tax, NCCPL shall submit to the Board details of capital gains and tax thereon of such person or persons for the tax year or part thereof in respect of which capital gain tax collection has not been made by NCCPL.]

- (19) The period of forty-five days or one hundred twenty days, as the case may be, as referred in rule 2 of the said Eighth Schedule, shall be the period or periods in aggregate to, forty-five days or one hundred twenty

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

² Substituted for "showing computation of" by SRO 161(I)/2015, dated February 23, 2015.

³ Word "thirty" substituted by S.R.O. 1956(I)/2022 dated 24.10.2022.

⁴ Word "thirty" substituted by S.R.O. 1956(I)/2022 dated 24.10.2022.

⁵ Words inserted by SRO 161(I)/2015, dated February 23, 2015.

⁶ Proviso inserted by SRO 161(I)/2015, dated February 23, 2015.

⁷ Sub-rule (18A) inserted by SRO 161(I)/2015, dated February 23, 2015

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days, as the case may be, during the period as provided in rule 2(1)(b) and 2(2)(b) of the said Eight Schedule.

- (20) For the purpose of rule 2 of the said Eighth Schedule, the investment shall be the time weighted average of the invested amount arranged in descending order for forty-five days or one hundred twenty days, as the case may be. The amount of investment at any particular day shall be netted off with the market value of net open sale position in futures and derivative contract of the same security to the extent of the amount of investment representing such security, before calculating aforementioned time weighted average.
- (21) For the purpose of clarity in computing, determining, collecting and depositing the tax on ¹[capital gains by Asset Management Companies and PMEX] capital gains by NCCPL, certain transactions and their tax treatments as well as the amount and period of investment referred to in rule 2 of the said Eighth Schedule are as enunciated in rule 13P:

Provided that in case of any confusion in respect of such computation, determination, collection or deposit, NCCPL, after computing, determining, collecting or depositing, may refer the case to the Board for clarification and make adjustments, if required, after such clarification.

(22) **Definitions**

For the purposes of this part,-

- (a) **“clearing member”** shall have meaning as defined in NCCPL Regulations, 2003;
- (b) **“leveraged market”** shall have the meaning as defined in the Securities (Leveraged Markets and Pledging) Rules, 2011;
- (c) **“market based transaction”** means transaction executed at any registered stock exchange in Pakistan or NCCPL’s platform; and
- (d) **“UIN”** means Unique Identification Number as defined in NCCPL Regulations, 2003.
- (23) Notwithstanding anything contained in these rules, for the purpose of computation of capital gains and collection of tax thereon, the date of acquisition ²[, except in the case of foreign institutional investors,] and disposal, the consideration received and cost of acquisition shall be determined in the following manner, namely:-

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Words etc. inserted by SRO 161(I)/2015 dated February 23, 2015.

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- (a) for the purpose of computation of capital gains, securities held on the 23rd April, 2011 shall be deemed as having held for a period of more than one year and the cost of such securities shall be deemed to be the market price (day-end price) of the securities, as on the 23rd April 2011;
 - (b) where physical securities have been deposited in an account maintained with Central Depository Company of Pakistan Limited between the 24th April, 2011 and the 23rd April, 2012 (both days inclusive), the date of acquisition of such securities shall be deemed as the 23rd April, 2011 and the cost of securities shall be deemed as market price (day-end price) as on the 23rd April, 2011;
 - (c) where securities have been acquired or disposed between the 24th April, 2011 and the 23rd April, 2012 (both days inclusive), the cost of acquisition and consideration received for disposal shall be determined in the following manner, namely:-
 - (i) in case of market-based transactions, the transaction price of the securities;
 - (ii) in case of transactions other than market-based transactions deal price provided by the stock exchange; and
 - (iii) in all other cases, the market price (day-end price);
 - (d) where physical securities are deposited on or after the 24th April, 2012 in an account maintained with Central Depository Company of Pakistan Limited, the actual date of acquisition and market price (day-end price) prevailing on such date shall be taken into account for computation of capital gains tax; ¹[]
- ²[]
- ³ [(dd) where securities of unlisted company are converted into listed form, the cost of acquisition of such securities shall be the face value and the date of acquisition shall be the date of acquisition as available with CDC:

¹ The word "and" omitted by the S.R.O. 498(I)/2016 dated 27th July, 2016.

² Clause (dd) inserted by the S.R.O. 498(I)/2016 dated 27th July, 2016.

³ Clause (dd) substituted by S.R.O. 1570(I)/2022 dated 22.08.2022. Substituted clause (dd) read as follows:

"(dd) where securities of unlisted company are converted into ³[listed] form, the cost of acquisition of such securities shall be the market price at which the security is listed on the stock exchange and the date of acquisition shall be the date of acquisition as available with CDC ³[.]

³[Provided that cost of acquisition of securities in case of securities acquired during book building process and initial public offer (IPO) period shall be the applicable IPO price.";] and"

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Provided that the cost of acquisition of securities in case of securities acquired during book building process and initial public offer (IPO) period shall be the applicable IPO price; and]

- (e) in all other cases, where actual or deal price is not known to NCCPL, the market price (day-end price) shall be taken into account for computation of capital gains tax.

¹[(24) Notwithstanding anything contained in these rules, for the purpose of computation of capital gains and collection of tax thereon with respect to foreign institutional investors, the date of acquisition and disposal, the consideration received and cost of acquisition shall be determined in the following manner, namely:-

- (a) for the purpose of computation of capital gains, securities held on the 30th June, 2012 shall be deemed as having held for a period of more than two years and the cost of such securities shall be deemed to be the market price (day-end price) of the securities, as on the 30th June 2012;
- (b) where securities have been acquired or disposed of between the 1st July, 2012 and the 30th June, 2014 (both days inclusive), the cost of acquisition and consideration received for disposal shall be determined in the following manner, namely:-
 - (i) in case of market-based transactions, the transaction price of the securities;
 - (ii) in case of transactions other than market-based transactions deal price provided by the stock exchange; and
 - (iii) in all other cases, the market price (day-end price);
- (c) where physical securities are deposited on or after the 1st July, 2014 in an account maintained with Central Depository Company of Pakistan Limited, date and cost of acquisition shall be taken into account as follows:-
 - (i) the actual date of acquisition and market price (day-end price) prevailing on such date shall be taken into account for computation of capital gains tax, where such securities are acquired after April 23, 2011; and
 - (ii) the cost of such securities and date of acquisition shall be deemed to be the market price (day-end price) of the

¹ Sub-rules (24) and (27) inserted by SRO 161(I)/2015, dated February 23, 2015.

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securities, as on the 23rd April 2011, where such securities are acquired on or before April 23, 2011; and

- (iii) in all other cases, where actual or deal price is not known to NCCPL, the market price (day-end price) shall be taken into account for computation of capital gains tax.

- (25) Foreign Institutional Investor may apply to NCCPL for separate Unique Identification Numbers (UIN) for each of its sub-funds under its umbrella.
- (26) Where separate UINs have been obtained by Foreign Institutional Investor for each of the sub-funds under its umbrella, capital gain or loss shall be computed separately for each sub-fund and loss under one UIN shall not be allowed to be set off against capital gain arising to another sub-fund with separate UIN.
- (27) Where a Foreign Institutional Investor opts not to apply to NCCPL under sub-rule (25), loss arising to any sub-fund shall not be allowed to be set off against capital gain of any sub-fund. However, such loss of a sub-fund may be adjusted against gain arising to such sub-fund at the time of filing of return by the sub-fund.]
- (28) ¹[A new UIN shall not be assigned to unit holders of open ended mutual funds and members of PMEX if they already have been assigned a UIN by NCCPL.]

130. Statements and forms.-

Statements and forms as mentioned in sub-rules (15), (16),(17) and (18) of rule 13N, shall be filled in the following format, namely:-

²[]

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

² Part-I substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted Part-I read as follows:-

[Part-I

Format of annual certificate of capital gains to be issued by NCCPL to taxpayer under rule 1(4) of the Eighth Schedule to the Ordinance

[See rule 13N(15)]

Original/Duplicate		Date of issue
Sr. No		
1.	Name of taxpayer	
2.	UIN	
3.	CNIC/NTN	
4.	Period	July 1, 20__ to June 30, 20__
5.	Clearing members Name	(a) _____

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	(b)	_____
	(c)	_____
6. Amount of capital gains for holding period:		
(i) Less than 12 months	Rupees	_____
(ii) 12 months or more but less than 24 months	Rupees	_____
(iii) 24 months or more but less than 48 months	Rupees	_____
(iv) 48 months or more	Rupees	_____
7. Amount of capital loss for holding period :		
(i) Less than 12 months	Rupees	_____(_____)_____
(ii) 12 months or more but less than 24 months	Rupees	_____(_____)_____
(iii) 24 months or more but less than 48 months	Rupees	_____(_____)_____
(iv) 48 months or more	Rupees	_____(_____)_____
8. Amount of tax liability on capital gains:		
(i) Less than 12 months (15%)	Rupees	_____
(ii) 12 months or more but less than 24 months (12.5%)	Rupees	_____
(iii) 24 months or more but less than 48 months (7.5%)	Rupees	_____
(iv) 48 months or more (0%)	Rupee	_____
(v) Adjustment of tax liability due to capital loss	Rupees	_____
(vi) Total Liability (i+ii+iii+v) (_____%)	Rupees	_____]
9. Amount of tax liability on capital gains collected and deposited by NCCPL _____		
This is to further certify that the tax collected has been deposited in the Federal Government Account.		
Name of authorized person _____		
Signature _____]		

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¹[Part I

Format of annual certificates of capital gains to be issued by NCCPL to taxpayer under rule 1(4) of the Eighth Schedule to the Ordinance

Form A

[See rule 13N (15)]

Original/Duplicate	Date of Issue _____
Name of taxpayer	_____
UIN/CNIC/NTN/Company Registration Number	_____
Period	July 1, 20____ to June 30, 20____
Amount of net capital gain/(loss) on securities (Current Tax Year – Exempt)	Rupees _____
Amount of net capital gains/(Loss) on securities (Current Tax Year) (Taxable)	Rupees _____
Capital loss brought forward (if any) from previous years (Tax Year and amounts) Years Amounts Year 1 Year 2 Year 3 Total	Rupees _____ —

¹ Part I substituted by S.R.O. 801(I)/2021 dated 24.06.2021. Substituted Part I read as follows:

"Part-I

Format of annual certificate of capital gains to be issued by NCCPL to taxpayer under rule 1(4) of the Eighth Schedule to the Ordinance

[See rule 13N(15)]

Original/Duplicate

Date of issue _____

Sr. No

- | | |
|--|-----------------------------------|
| 1. Name of taxpayer | _____ |
| 2. UIN | _____ |
| 3. CNIC/NTN | _____ |
| 4. Period | July 1, 20____ to June 30, 20____ |
| 5. Amount of net capital gains on securities | _____ |
| 6. Amount of tax liability on capital gains collected and deposited by NCCPL | Rupees _____ |
| 7. Amount of tax liability on capital gains collected and deposited by NCCP | Rupees _____ |

This is to further certify that the tax collected has been deposited in the Federal Government Account.

Name of authorized person _____
Signature _____

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Amount of net capital gains/(Loss) on securities (After adjustment of brought forward capital loss)					Rupees _____ —
Amount of tax liability on capital gains					Rupees _____ —
Amount of tax liability on capital gains collected and deposited by NCCPL					Rupees _____ —
Amount and year wise break-up of capital losses carried forward including the limitation period is as follows:					Rupees _____ —
<u>Tax year</u>	<u>Loss for the year as per NCCPL certificate</u>	<u>Loss already adjusted</u>	<u>Carried forward capital loss</u>	<u>Year of expiry</u>	

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¹[Part-II Format of quarterly Statement to be filed by NCCPL to the Board under rule 1(5) of the Eighth Schedule to the Ordinance [See rule 13N(16)]

NTN No. _____ Address _____
 Telephone _____ Fax _____ Email _____

S.No.	Name	UIN	² [Net amount of capital gains as at quarter ended]			Provisional amount of capital gains tax liability as at quarter ended
			Holding period of less than 12 months	Holding period of 12 months or more but less than 24 months	Holding period of 24 months or more]	

I, _____ holder of CNIC No. _____ in my capacity as Principal Officer / Representative of NCCPL do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement is

¹ Part-II substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted Part-II read as follows:-

[Part-II Format of quarterly Statement to be filed by NCCPL to the Board under rule 1(5) of the Eighth Schedule to the Ordinance [See rule 13N(16)]

NTN No. _____ Address _____
 Telephone _____ Fax _____ Email _____

S.No.	Name	UIN	¹ [Net amount of capital gains as at quarter ended]			Provisional amount of capital gains tax liability as at quarter ended
			Holding period of less than 12 months	Holding period of 12 months or more but less than 24 months	Holding period of 24 months or more]	

I, _____ holder of CNIC No. _____ in my capacity as Principal Officer / Representative of NCCPL do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement is correct and complete and in accordance with the applicable provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

Date _____ (dd/mm/yyyy)
 Signature _____]

² Column (4) of Table II substituted by SRO 161(I)/2015, dated February 23, 2015.

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correct and complete and in accordance with the applicable provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

Date _____ (dd/mm/yyyy)

Signature _____]

Part-III

Format of irrevocable option to be filed by the taxpayer under rule 5 of the Eighth Schedule to the Ordinance, who opts out of the mechanism for determination and payment of tax liability on capital gains laid down in the Eighth Schedule to the Ordinance

[See rule 13N(17)]

To, (NCCPL)

In terms of rule 5 of the Eighth Schedule to the Ordinance, I / we (name of person), hereby undertake to opt out of the mechanism for determining and payment of tax liability laid down in the said Eighth Schedule.

My other particulars are as under:

UIN	
NTN / CNIC	
Business address	
Residence address	
Telephone No.	
E-mail address	

I do hereby solemnly declare that information stated above is complete and correct to the best of my knowledge and belief.

Signature of the authorized person

Dated: _____

Part-IV

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

Statement of investments to be filed by taxpayer with the Commissioner under rule 2(1) of the Eighth Schedule to the Ordinance

[See rule 13N(18)]

To,

The Commissioner, Inland Revenue.

I hereby declare my investments in listed securities as of _____¹[20____], in terms of rule 2(1) of the Eighth Schedule to the Ordinance, as under:-

S.No.	Name of Security	Rupees

My other particulars are as under:

Name	
NTN / CNIC	
Business address	
Residence address	
Telephone No.	
E-mail address	

I do hereby solemnly declare that information stated above is complete and correct to the best of my knowledge and belief.

Signature of the authorized person

Dated _____

13P. Clarifications and explanations.-

Clarification and explanation as mentioned in sub-rule (21) of rule 13N regarding computation of capital gains and tax payable thereon under the Eighth Schedule to the Ordinance, and the amount and period of investment referred to in rule 2 of the said Eighth Schedule are as under:-

(a) Sales transactions:-

(i) Details of the transaction

An investor, holding securities, sells such securities in a stock exchange. The transaction is settled by transferring the securities sold from his account maintained in Central Depository

¹ Substituted for "2012" by SRO 161(I)/2015, dated February 23, 2015.

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System to the investor(s) buying the securities with credit of sale proceeds to the account of investor disposing of the securities.

(ii) Tax treatment

Disposal of security is to be taken as taxable event, at settlement date. Capital gain will be computed by applying FIFO method. If the securities holding period is more than one year, then no CGT shall be collected, otherwise, as per holding period, CGT shall be collected as per the holding period.

(iii) Example

A, being a client of a broker, has 2,000 shares of company ABC in his account. He acquired 1,000 shares on the 1st January, 2011 at Rs.15 per share, 500 on the 1st July, 2012 at Rs.16 per share and 500 on the 1st January, 2012 at Rs.14 per share. He disposed off 500 shares on the 1st February, 2012 at Rs.13 per share, 500 shares on the 7th February, 2012 at Rs.14 per share, 500 shares on the 21st February, 2012 at Rs.15 per share and 500 shares on the 28th February, 2012 at Rs.22 per share.

The cost of acquisition is deemed to include 0.50% of the acquisition cost as incidental expenses incurred.

NCCPL shall collect CGT as per following example ¹[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

Purchases / Acquisitions				Disposal				
Date	No. of shares	Price	Cost*	1 st Feb, 2012	7 th Feb, 2012	21 st Feb, 2012	28 th Feb, 2012	Total
1-Jan-11	1,000	15	15,000	500	500			1,000
1-Jul-11	500	16	8,000			500		500
1-Jan-12	500	14	7,000				500	500
	2,000		30,000	500	500	500	500	500
Selling price per share				13	14	15	22	
Sale proceed Less:				6,500	7,000	7,500	11,000	32,000
Cost				7,500	7,500	8,000	7,000	30,000
				(1,000)	(500)	(500)	4,000	2,000
Less: 0.50% of sale proceeds as expense				32.50	35	37.50	55	160

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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	(1,032.50)	(535)	(537.50)	3,945	1,840
Adjustment of eligible losses			537.50	(537.50)	
Loss not eligible for set-off	1,032.50	535			
	0	0	0	3,407.50	
Holding period	396	402	235	58	
Tax rate applicable	0%	0%	8%	10%	
Tax to be collected					340.75
					3,066.75

* *Cost has been deemed to include 0.50% of cost of acquisition for ancillary expenses, hence not separately mentioned.*

(b) Squaring up transactions in ready, futures and derivatives

(i) Details of the transaction

An investor holding shares disposes of such shares, but on the same day or in same futures or derivative contract he buys same quantity of shares. The system does not change the inventory balances of the person in his account. The net difference of sale and purchase is either paid being profit or recovered being loss from the investor.

(ii) Tax treatment

Since there is no movement in the account, the net difference is payable to the investor, the same shall be taken as capital gain for holding period less than 6 months and the net difference will be subject to tax collection at 10%. If the net difference is recoverable, then the same shall be treated as loss and no tax shall be collected.

(iii) Example

In the example given in clause (a)(iii), in addition to the above, if A on the 28th February 2013 sold 500 shares, at Rs.23, purchased 500 shares at Rs.21 and then sold 500 shares at Rs.22.

In this case, the average selling price of the two sales would be Rs.22.5 per share which will be taken as the basis for computing capital gains. Consequently, gain of Rs.750 (500 x (22.5-21)) shall be taken as taxable at 10%. Whereas, on remaining 500 shares sold the taxable gain, if any, will be computed by taking sale

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consideration at Rs.22.5 per share by apply FIFO method on inventory held by A in his account.

(c) Transfer owing to privatization

(i) Details of the transaction

Owing to privatization, the shares of Government owned entities may be offered to public through stock exchanges. In such case, the Government shareholding is placed in the account of Privatization Commission and, after subscription, the shares are transferred from Privatization Commission's account to the accounts of the buyers.

(ii) Tax treatment

Transfer of shares by the Federal or Provincial Government in an entity will not be subject to capital gains tax due to exemption contained in section 49 of the Ordinance.

Acquisition of shares shall not be subject to any tax. The cost of acquisition of the shares shall be the price paid by the buyers to acquire the shares and such cost base shall be taken into account for computation of capital gain on any subsequent disposal of shares by the buyers.

(d) Negotiated deal transactions

(i) Details of the transaction

Certain investors holding shares may sell through negotiated deal at a price agreed with the buyer e.g. a strategic sale and purchase of shares to acquire or dispose of controlling shares. Such transactions are reported as negotiated deal transactions at the relevant stock exchange through a stock broker in the manner prescribed by such stock exchange.

(ii) Tax treatment

The price reported as selling price or the market price, whichever is higher, shall be taken into account to compute capital gain on the basis of holding period of such securities.

(iii) Example

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A holding 51% shares in company ABC (51,000 shares acquired at Rs.10). He negotiated a price of Rs.30 per share with a foreign investor who intends to hold company ABC. The transaction is reported to the stock exchange through the broker. In case the market price of such shares on that date of transaction is Rs.25, the capital gain shall be computed at the price of Rs.30 being higher of reported selling price and market price. Gain will be computed at Rs.20 per share (Rs.30 less Rs.10).

In case the market price of such shares on that date of transaction is Rs.35, the capital gain shall be computed at the price of Rs.35 being higher of reported selling price and market price. In this case gain will be computed at Rs.25 per share (Rs.35 less Rs.10).

(e) Transfer owing to acquisition

(i) Details of the transaction

Certain transactions in listed securities, fulfilling the rules and regulations, are entered into to acquire voting shares and takeovers under the Listed Companies (Substantial Acquisition of Voting Shares and Takeovers) Ordinance, 2002. Such transaction may be entered into at negotiated price or may be executed through the pricing mechanism of stock exchange.

(ii) Tax treatment

The actual selling price, negotiated or quoted, whichever is higher, in accordance with the provisions of relevant laws, as reduced by the cost of securities on FIFO basis, shall be taken as capital gain or loss and considering the example given in clause (a)(iii), any taxable gain shall attract collection of tax at applicable rate.

(f) Buy-back of shares

(i) Details of the transaction

Pursuant to section 95A of the Companies Ordinance, 1984, a company may buy back its shares from its shareholders. If an investor holding shares exercise option then shares held by him are transferred to the company.

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(ii) Tax treatment

The transfer of shares under buy-back arrangement will be taken as disposal and the price paid by the company to acquire the shares shall be taken as sale price to compute capital gain and collect tax thereon, if such gain is taxable.

(g) Transfer from one account of investor to his another account

'[(i) Details of the transaction

An investor holding securities in his one account transfers such securities to another. In case where securities are transferred from singly owned account to another singly owned account that may be maintained with same or different participant or from a joint account to another joint account with same combination of joint holders this will be treated as portfolio transfer as no change has occurred in overall portfolio of the investor. However, in case of transfer of securities from a singly owned or joint account to an account where ownership structure is different, such transfers shall be treated as disposal.

(ii) Tax treatment

In case of portfolio transfer where ownership of securities does not change, no capital gain tax shall be computed. In such a case the date and cost of acquisition of the securities shall not be changed owing to such portfolio transfer.

In all other cases, including transfer by investor from one fund in an Asset Management Company to another fund maintained by

¹ Sub-clauses (i) and (ii) substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted sub-clauses read as follows:-

[(i) Details of the transaction

An investor holding shares in his one account transfers shares to another. In case where shares are transferred from singly owned account to another singly owned account that may be maintained with different participant or from a joint account to another joint account with same combination of joint holders this will be treated as portfolio transfer as no change has occurred in overall portfolio of the investor. However, in case of transfer of shares from a singly owned or joint account to an account where ownership structure is different, such transfers shall be treated as disposal.

(ii) Tax treatment

In case of portfolio transfer where ownership of shares does not change, no capital gain tax shall be computed. Whereas in all other cases, such transfer shall be treated as disposal and shall be taxed accordingly.]

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same or another Asset Management Company, such transfer shall be treated as disposal and shall be taxed accordingly.]

(h) Securities lending and borrowing (SLB)

(i) Details of the transaction

An investor borrows securities from a person holding such security for a specified period under an outright purchase and re-sale contract. Investor sells the borrowed security in the market and on or before contract completion date repurchases it to return to the lender. The borrowing investor while returning the security to the lender pays financial charges for the period of use of security.

(ii) Tax treatment

In accordance with rule 13L(1)(b), the net difference in the hands of the borrower resulting in completing the whole transaction, including the financial charges incurred on borrowing the securities, is to be treated as capital gain or loss, as the case may be. The income of the lender, being mark-up income, shall not be subject to capital gain tax.

(iii) Example

A borrowed 1,000 shares from B for short term. The agreed value of the borrowed shares is Rs.100 per share on which mark-up for the specified period is to be paid by the borrower at the time of returning the borrowed securities. A sold such borrowed securities at Rs.101 per share and subsequently on the date agreed to return the shares to the lender, re-purchased 1000 shares at Rs.90. At the time of settlement, the borrower also paid a sum of Rs.2 per share as mark up on borrowed security to the lender ¹[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)].

Net gain / loss of the borrower	No of shares	Price	Amount
Sale of borrowed shares	1,000	101	101,000
Repurchase of shares and returned to the lender	(1,000)	90	(90,000)
0.50% of sale proceeds as incidental expenses on sale			(505)

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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0.50% of repurchase price being incident expenses on acquisition		(450)
Financial cost paid to the lender	2	(2,000)
Net gain / (loss)	0	8,045

Tax to be collected @ 10% on net gain **804.50**

Financial income of the lender **2,000**

No CGT to be collected **0**

For the lender, on return of the borrowed shares by the borrower, the cost and date of acquisition shall remain the same as was before lending the shares to the borrower.

(i) Transfer / transmission upon death

(i) Details of the transaction

Upon death of an individual, the securities held are transferred to the executor or beneficiary.

(ii) Tax treatment

In accordance with section 79 of the Ordinance, no gain or loss is recognized on transmission of an asset to an executor or the beneficiary on the death of a person. Accordingly, no capital gain tax is required to be computed and collected at the time of such transfer. The date of acquisition and cost of the ¹[securities] in the hands of executor or beneficiary will be the same as was in the hands of deceased person.

(j) Transfer for / against GDRs

(i) Details of the transaction

A person holding shares of a company, for which GDR is issued, may deposit the shares with the Depository for issuance of shares. Conversely, the GDR issued may either be redeemed at specified time or cancelled before time in which case the Depository issues shares to the GDR holder.

(ii) Tax treatment

When the person deposits shares into the Depository and get issued GDRs, the shares will be taken as disposed of and

¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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consequently, capital gain will be required to be computed. Since the value of GDRs issued will not be available to NCCPL, therefore, the market price (day-end price) of the date of transfer shall be taken as consideration received by the person for the purpose of computation and collection of capital gain tax.

Similarly, when GDRs are converted into shares, the deposit of shares in the person's account shall not be a taxable event, being an acquisition of shares. However, as the value for which GDRs converted into shares will not be available with NCCPL, therefore, the cost of acquisition for such shares shall be taken the market price (day- end price) of the date on which the shares are deposited.

(k) Gift (to family members or to members other than family members)

(i) Details of the transaction

Securities may be transferred from an investor's account to another account belonging to his family or another member not belonging to family by reason of a gift, by use of reason code established under Central Depository System ¹[or similar code in Asset Management Companies and PMEX system].

(ii) Tax treatment

In accordance with section 79 of the Ordinance, no gain or loss is recognized on disposal of an asset by reason of a gift of the asset. Accordingly, such transfer will not attract capital gain tax. The date of acquisition and cost of the securities shall remain same in the hands of transferee as were in the hands of transferor.

(l) Reversal of erroneous transfers

(i) Details of the transaction

Sometime, securities may be transferred from one investor's account erroneously, which are then returned from the participants account to whom such erroneous delivery is made.

(ii) Tax treatment

If at the time of transaction such an error is not identified, NCCPL will compute and collect tax on transfer of ²[securities] at first stage, if applicable. However, since subsequent reversal of erroneous transfers is not due to disposal therefore such

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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rectification of mistake to correct the inventory in participants' accounts will not be considered as taxable event.

(iii) Example

A sold 500 shares which were bought by B. Erroneously, 5,000 shares were transferred from A's account to C's account. On detection of error, C returns 5,000 shares to A and then A transfers 500 shares to B.

At the time of first transfer of 5,000 shares the system will record the transaction and compute capital gain tax, if applicable. Subsequent reversals, will be made through erroneous transfer reason code, and being there no actual disposal involved, no gain or loss shall be computed in the case of transfer of shares from C to A and then A to B.

The respective persons, if need arises, may seek adjustments for actual results in their return of income, including refund for excess collection of tax due to erroneous transfer by the investor.

(m) Global custodian related market based transaction

(i) Details of the transaction

Foreign institutional investors not only deal in shares for their own account but also on behalf of other investors through global custodians.

(ii) Tax treatment

¹[CGT shall be charged to the final settlement account of the person settling the underlying trade and such clearing member shall be responsible to collect and deposit with NCCPL, CGT computed on such transactions].

²[(iii) Example:

ABC Company, a foreign institutional investor, sells 20,000 shares of XYZ Company on its own behalf and on behalf of other investors as follows ³[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part

¹ Substituted for "Provisions of Eighth Schedule to the Ordinance shall not apply on the transactions of foreign institutional investor" by SRO 161(I)/2015, dated February 23, 2015.

² Sub-clause (iii) inserted by SRO 161(I)/2015, dated February 23, 2015.

³ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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I of First Schedule will be applicable in case of actual transactions]]:

Name	Qty	Capital Gain/ (Loss)	Holding Period (days)	Rate	Capital Gain Tax	First Settlement Account	Final Settlement Account for CGT Collection
ABC Co.	8,000	Rs.35,000	300	12.5%	Rs.4,375	ABC Company– Proprietary UIN	ABC Company
Mr. P	5,000	Rs.31,000	390	10%	Rs.3,100	ABC Company–IBD UIN	Mr. P
Mr. Q	3,000	Rs.(11,000)	410	NA	NA	ABC Company–IBD UIN	Mr. Q
Mr. R	4,000	Rs.27,000	750	0%	0	ABC Company– IBDUIN	Mr. R
Total	20,000				Rs,7,475		

As illustrated above, foreign institutional investors (ABC Company) sold shares, on its own behalf and on behalf of other investors. Thus, capital gain tax shall be charged to the final settlement account of the person settling the underlying trade and such clearing member shall be responsible to collect and deposit with NCCPL CGT computed on such transactions. Further, IBD UIN of foreign institutional investor used as a transitional account shall be exempt from capital gain tax.

Similarly, for purchase transactions, final settlement account shall be used for the purpose of inventory maintenance of the clients of foreign institutional investors and inventory shall not be maintained for the IBD UIN of foreign institutional investor.]

(n) Failure in delivery or payment

(i) Details of the transaction

Where a person has sold the securities but unable to settle the transaction by delivery, as per stock market mechanism, the securities are bought from another investor and delivered to the buyer(s). The person in default is charged with certain penalties or charges for his failure to complete the transaction.

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Similarly, a buyer may default in making payment for securities purchased. The securities so purchased by him are retrieved and sold to settle his liability towards the seller.

(ii) Tax treatment

Where the seller fails to deliver securities, and the transaction is settled by purchase of securities from another investor to settle the transaction, the person in default shall not be treated as seller of the securities in accordance with criteria of section 75 of the Ordinance. Rather, the person from whom the securities were purchased to settle the transaction is to be taken as person disposing the securities and accordingly he will be subject to capital gain tax, if applicable.

Where a buyer defaults in taking the delivery of security by not making payment due, the securities sold on his behalf will be taken as disposal by him and if any gain arises in the hands of buyer in default such gain will be subject to capital gain tax, if applicable.

(o) Failed/ un-affirmed transaction

(i) Details of the transaction

Clearing Member (CM) of one stock exchange (Originating CM) deals with a CM of another stock exchange (Transacting CM) for sale or purchase of shares. When, the Originating CM does not confirm the transaction to the NCCPL, NCCPL completes the transaction by executing sale or purchase through Transacting CM. To complete the transaction, shares are delivered to/from the account of Transacting CM.

(ii) Tax treatment

Since such transactions are settled by the Transacting CM, NCCPL shall compute capital gain in respect of such transaction from such Transacting CM.

(p) Pledge call

(i) Details of the transaction

When a borrower defaults in payment to the lender, and ¹[securities] were pledged as collateral, the borrower is entitled to

¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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transfer such ¹[securities] from the person in default to his own account.

(ii) **Tax treatment**

When the ²[securities] are transferred from the account of person in default to the lender's account, such transfer will be treated as disposal for tax purposes. The system price (day-end price) will be taken as deemed consideration for the purpose of computation of capital and tax thereon. Since no proceeds will be due to the person in default, thus, NCCPL may not be able to collect tax from such person. However, NCCPL shall report such capital gain and the amount tax, if any, in the statements.

³[(q) **Disposal of bonus shares**

(i) **Details of the transaction.-**

A company issues bonus shares to its shareholders, which are subsequently sold by the shareholder in the market.

⁴[(ii) **Tax Treatment.-**

¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ Clause (q) substituted by SRO 161(I)/2015, dated February 23, 2015.

⁴ Sub-clause (ii) and (iii) substituted by SRO 1956(I)/2022 dated 24.10.2022. Substituted sub-clauses (ii) and (iii) read as follows:

"(ii) **Tax treatment.-**

Effective from July 1, 2014 for computation of capital gain tax, the cost of bonus shares would be the price prevailing on first day of book closure (ex-bonus price). Subsequently, when such bonus shares are disposed of, such cost will be taken for computation of capital gain and tax thereon. Similarly, the cost of old shares would remain same before and after bonus shares are issued, and when the old shares are disposed of, such cost will be taken for computation of capital gain and tax thereon, even if these are sold prior to the crediting of bonus shares in the shareholder's account, but after the date of entitlement of bonus shares.

(iii) **Example:-**

A, being a client of a broker, has 4 shares of company A in his account. He acquired these shares on the 1st January, 2015 at Rs.20 per share. On the same day i.e. 01-01-2015, the company declared bonus shares @ 25%, and date of entitlement of the shares was declared as 1-04-2015 and the shares were to be credited in the account of A on 15-5-2015. The market value (ex-bonus price) of these shares on 31-03-2015 is Rs.25 per share. He disposed of 2 shares on the 15th April, 2015 at Rs.20 per share and the remaining 3 shares (including bonus share) @ Rs.20 on the 18th May 2015.

The cost of acquisition is deemed to include 0.50% of the acquisition cost as incidental expenses incurred and sale proceeds are deemed to include 0.5% of the consideration as incidental expenses.

NCCPL shall collect CGT as per following example ⁴[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

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Bonus Share Entitlement prior to the 1st July, 2014 or from 1st July, 2018 onwards: -

Where bonus share entitlement is prior to the first day of July, 2014 or from the first day of July, 2018 onwards, the cost of such shares shall be computed by spreading the cost of old shares over the old shares plus the bonus shares taken together. This cost of a share shall be the same for the old shares and the new shares. Subsequently, when such bonus shares are disposed of, such cost shall be taken for computation of capital gain and tax thereon. Similarly, the cost of old shares shall be taken the same as for bonus shares, and when the old shares are disposed of, such cost shall be taken for computation of capital gain and tax thereon, even if these are sold prior to the crediting of bonus shares in the shareholder's account, but after the date of entitlement of bonus shares.

Example. – A, being a client of a broker, acquired 400 shares of company B in his account. He acquired these shares on 01-01- 2019 at Rs. 30 per share. On the same day i.e. 01-01-2019, the company declared bonus shares @ 25%, and date of entitlement of the shares was declared as 1-04-2019 and the shares were to be credited in the account of A on 15-5-2019. He disposed off 300 shares on the 15-06-2019 at Rs. 35 per share.

Purchases /Acquisitions				Disposal		
Date	No. of shares	Price	Cost*	15 Apr 2015	18 May 2015	Total
1-Jan-15	4	20	80	2		2
1-Jan-15	Bonus shares issued @ 25% (Date of entitlement 01-04-15) (Date of credit 15-05-2015)				3	3
1-Apr-15	4	20	80			
15-May-15	1	25	25			
				2	3	5]
Selling price per share				20	20	
Sale proceed				40	60	100
Less: Cost				40	65	105
				0	(5)	(5)

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NCCPL shall compute capital gains as per following example:-

Purchases /Acquisitions				Disposal	
Date	No. of shares	Price	Cost	15-Jun-19	Total
1-Jan-19	400	30	12,000	300	300
1-Jan-19	Bonus shares issued @ 25%				
After entitlement					
1-Jan-19	400	24	9,600		
15-May-19 (Bonus)	100	24	2,400		
				300	300
Selling price per share				35	
Sale proceed				10,500	
Less: Cost				7,200	
Capital Gain				3,300	

Bonus Share Entitlement during the 1st July, 2014 till the 30th June, 2018:-

From the first day of July, 2014 till the thirtieth day of June, 2018 for computation of capital gain tax, the cost of bonus shares shall be the price prevailing on first day of book closure (ex-bonus price). Subsequently, when such bonus shares are disposed of, such cost shall be taken for computation of capital gain and tax thereon. Similarly, the cost of old shares 'shall remain same before and after bonus shares are issued, and when the old shares are disposed of, such cost shall be taken for computation of capital gain and tax thereon, even if these are sold prior to the crediting of bonus shares in the shareholder's account, but after the date of entitlement of bonus shares.

Example. - A, being a client of a broker, has 400 shares of company B in his account. He acquired these shares on the 1st January, 2015 at Rs.20 per share. On the same day i.e. 01-01- 2015, the company declared bonus shares @ 50%, and date of entitlement of the shares was declared as 1-04-2015 and the shares were to be credited in the account of A on 15-5-2015. The market value (ex-bonus price) of these shares on 31-03-2015 is Rs.25 per share. He disposed of 500 shares on the May 20, 2015 at Rs.30 per share.

NCCPL shall compute capital gains as per following example: -

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Purchases /Acquisitions				Disposal	
Date	No. of shares	Price	Cost	20-May-15	Total
1-Jan-15	400	20	8000	500	500
1-Jan-15	Bonus shares issued @ 50%				
1-Apr-15	400	20	8000		
15-May-15 (Bonus)	200	25	5000		
				500	500
Selling price per share				30	
Sale proceed				15,000	
Less: Cost				10,500	
Capital Gain				4,500]	

(r) Right issue

(i) Details of the transaction

A Company may grant letter of rights to its shareholders to acquire further shares in the company at a given price. Such rights are credited to the respective shareholders account and such rights are also traded on stock exchange. A shareholder granted the right, or an investor who bought the right from the stock market, subscribe the shares of the company by making payment of given price of the shares. Shares so acquired may then be disposed of.

¹[(ii) Tax treatment. –

The sale proceeds of letter of rights (LoR) or rights shares shall be the market price of the LoRs or rights shares as received by the investor.

Cost of acquisition of LoRs shall be the price paid, if any, by the investor to acquire such LoRs.

¹ Sub-clause (ii) substituted by S.R.O. 1956(I)/2022 dated 21.10.2022. Substituted sub-clause (ii) read as follows:

“(ii) Tax treatment

When a person disposes of Letter of Rights (LORs) before subscription, the sale proceeds shall be treated as capital gain. Upon expiry/exercise of right, the disposal of LORs shall be recorded at zero price for the purpose of computation of CGT. Whereas normal sale/purchase of LORs shall be treated in a same manner as provided in clause (a).

When a person disposes shares acquired through right, the subscription cost of the right shares shall be treated as cost of acquisition of such shares and capital gain or loss shall be computed accordingly.”

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Cost of acquisition of the right shares shall be the price paid by the investor to acquire those right shares, including price paid for acquisition of LoRs:

Provided that where right shares are not credited on or before 45 days from date of delisting of LoRs by CDC, these LoRs shall be deemed as disposed of at zero price.

Capital gain or loss on disposal of LoRs or rights shares shall be computed as difference of consideration received from disposal and the cost of acquisition.]

¹[(iii) Example. -

Particulars

LoR Allotment Price	0
LoR Price - Purchased from Market	5.00
LoR Price - Sold in Market	12.00
Right Share subscription price	25.00
Right Shares Price - Sold in Market	40.00

Case A: Investor A is allotted 100 LoRs. He disposes of 12 LoRs, subscribes 70 LoRs, does not exercise remaining 18 LoRs and sells 10 right shares.

Case B: Investor B purchases 100 LoRs. He disposes of 12 LoRs, subscribes 70 LoRs, does not exercise remaining 18 LoRs and sells 10 right shares.

Particulars	Case A	Case B
Cost of acquisition of 100 LoRs	-	500.00
Capital Gain on disposal of 12 LoRs	144.00	84.00
Cost of acquisition of 70 Right shares	1,750.00	2,100.00
Capital loss on not exercising 18 LoRs	-	(90.00)
Capital Gain on disposal of 10 Right shares	150.00	100.00]

(s) Merger

(i) Details of the transaction

Securities are moved pursuant to order or directive of authorities like SECP, SBP, High Court etc.

(ii) Tax treatment

¹ Sub-clause (iii) inserted by S.R.O. 1956(I)/2022 dated 21.10.2022.

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Since no change of ownership of the shareholder is involved therefore such transfer will not be taken as taxable event and no CGT will be collected on such transfer.

(iii) Example

A holds 1,000 shares in ABC which he acquired at Rs.10 each on the 1st January, 2013. ABC merged into company XYZ through scheme approved by the High Court. XYZ issues 1 share for each 2 shares of company ABC. Consequently, in A's account, 1,000 shares in company ABC are replaced with 500 shares of company XYZ. The extinguishment of 1,000 shares in company ABC will be treated as tax neutral event, and 500 shares in XYZ will have the same cost base i.e. Rs.10,000 (Rs.20 per share). If subsequently, A sells shares of XYZ, capital gain will be computed taking into account the date of acquisition i.e. the 1st January, 2013. ¹[Similar treatment shall be applicable in case of merger of funds consequent of an order of court or SECP.]

(t) De-merger

(i) Details of the transaction

Consequent to the order of the court, SECP or State Bank of Pakistan, a company may de-merged and split into two companies. Consequently, the shareholding of existing company is also divided into shares of the two companies i.e. existing company and the new company. In Central Depository System, in a shareholders account the existing company's shareholding is reduced to the revised shareholding whereas new shareholding in the new company is also recognized.

(ii) Tax treatment

Pursuance to section 97A of the Ordinance, the splitting will be tax neutral event. The cost base of existing shareholding shall be divided in proportion to the revised shareholding in the existing company and the new company. The date of acquisition of shares in the existing company will remain same for the revised shareholding in the two companies ²[Similar treatment shall be applicable in case of demerger of funds consequent of an order of court or SECP.]

(u) Capital reduction / Splitting of shares / Conversion

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

² Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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(i) Details of the transaction

A company may consider reducing its paid capital or splitting the ¹ [securities] under the relevant laws. In such, the existing ² [investors] are either required to surrender the existing ³ [securities] and obtain new ⁴ [securities] in the ratio approved, or the existing ⁵ [securities] are divided into specified numbers of new ⁶ [securities].

(ii) Tax treatment

Since the existing ⁷ [investors] are issued with new ⁸ [securities] in exchange of their existing ⁹ [securities] due to the corporate requirements, and no change in ownership occurs, therefore, the cancellation of existing ¹⁰ [securities] is not to be treated as 'disposal' for tax purposes. Further, the cost and date of acquisition of new ¹¹ [securities] will remain same, as it was for existing ¹² [securities].

(v) Specie dividend

(i) Details of the transaction

A company declares dividend in specie, whereby, the dividend is paid in the form of shares in a company (other than the shares of the company declaring dividend). Such shares held in the account of the company are transferred to the respective shareholders' account. The shareholders who received such shares in other company may then dispose of such shares.

(ii) Tax treatment

When a person will be transferring shares in other company to its shareholders as specie dividend, then such shares will be taken as disposed of and will be subject to capital gain tax.

¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
² The word "shareholders" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
³ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁴ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁵ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁶ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁷ The word "shareholders" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁸ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹⁰ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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The shares will be added in the share holders' account and the cost ¹[of such shares shall be taken as zero], whereas, the acquisition date will be the date on which shares are credited. Such cost base shall be taken into account for computation of gain or loss at the time of disposal of shares received as specie dividend and original shares.

(w) Offer for sale

(i) Details of the transaction

Pursuant to section 61 of the Companies Ordinance, 1984, transactions for issuance or sale of securities can be carried out as offer for sale.

(ii) Tax treatment

When securities are issued by the company under offer for sale, the issuance is not a taxable event. The date on which such securities are credited to the investor's account shall be taken as acquisition date and the price paid for acquiring such securities shall be taken as cost of acquisition of such securities. Such date and cost base shall then be considered for computation of capital gains tax if such securities are disposed of by the investor subsequently.

If under offer for sale, a person disposes of securities held by him, then such disposal will be taxable event and subject to capital gains tax.

(x) Court orders

(i) Details of the transaction

There could be certain orders of the courts whereby transfer of securities may be required from an investor's account to another investor's account or any other person, e.g. deposit of securities with Nazir of the Court, transfer of securities in case of dispute among legal heirs, award of decree etc. etc.

(ii) Tax treatment

Capital gains tax on transfer under a court order will depend on the contents of the order. For example, in case of an order in dispute among legal heirs, the transfer of securities may not be taxable

¹ Substituted for "will be calculated as calculated for Bonus shares in Example 1.17.3," by SRO 161(I)/2015, dated February 23, 2015.

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being covered under section 79 of the Ordinance. Similarly, in case of mergers or de-mergers, transfers would be tax neutral event. Whereas, in case of a decree against an investor, transfer of securities from his account may constitute taxable event.

NCCPL shall be responsible to compute capital gains tax, where a clearing member report transfer under a court order as taxable event through Central Depository System.

(y) Computation of investment amount for the purpose of rule 2 of the Eighth Schedule to the Ordinance

The period of investment and amount eligible under rule 2 of Eighth Schedule to the Ordinance shall be determined as per following examples ¹ [(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

Example-1

Statement of Net Investment With Age - clause 2(1) of Eighth Schedule						
Date	Description	Cost of Investment	Value of open Derivatives Sale Position	Net Investment	No of days	Accumulative Investment
23-Apr-12	Opening Balance	5,000,000	1,000,000	4,000,000	24	4,000,000
17-May-12	Disposal	2,000,000)	-	2,000,000)	8	3,000,000
25-May-12	Disposal	-	1,500,000	1,500,000)	12	1,500,000
06-Jun-12	Acquisition	4,000,000	-	4,000,000	17	7,000,000
23-Jun-12	Disposal	5,000,000)	-	5,000,000)	7	2,000,000
30-Jun-12	Closing balance	2,000,000				

Sorted in Descending Order		Calculation of Time Weighted Average			
No of days	Accumulative Investment	No of days	Accumulative Investment	Product	Time Weighted Average
17	7,000,000	17	7,000,000	119,000,000	
24	4,000,000	24	4,000,000	96,000,000	
8	3,000,000	4	3,000,000	12,000,000	
7	2,000,000	45		227,000,000	
12	1,500,000	Time Weighted Average = Total product/No of days			5,044,444

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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As per clause 2(1), of the Eighth Schedule, amount of investment made prior to April 23, 2012 shall be considered as investment for the purposes of the said clause. The investment has to remain invested for at least 45 days. The above example indicate that amount invested has increased during the 45 days and therefore it is established that the amount of investment as on April 23, 2012 i.e. Rs.4,000,000 remains invested for 45 days till June 30, 2012. If it has been decreased from Rs.4,000,000, the decreased amount should have been taken for the purposed of the said clause 2(1).

Example-2

Statement of Net Investment With Age - clause 2(2) of the Eighth Schedule						
Date	Description	Cost of Investment	Value of open Derivatives Sale Position	Net Investment	No of days	Accumulative Investment
24-Apr-12	Acquisition	10,000,000	-	10,000,000	14	10,000,000
08-May-12	Disposal	(2,000,000)	500,000	(2,500,000)	17	7,500,000
25-May-12	Disposal	(3,000,000)	-	(3,000,000)	30	5,000,000
24-Jun-12	Acquisition	4,000,000	-	4,000,000	29	9,000,000
23-Jul-12	Disposal	(1,000,000)	1,500,000	(2,500,000)	258	6,500,000
07-Apr-13	Acquisition	500,000	-	500,000	416	8,500,000
28-May-14	Disposal	(6,000,000)	-	(6,000,000)	31	2,500,000
28-Jun-14	Acquisition	12,000,000	-	12,000,000	1	14,500,000
29-Jun-14	Disposal	(2,000,000)	3,000,000	(5,000,000)	1	9,500,000
30-Jun-14	Closing balance	12,500,000	5,000,000	7,500,000		

Sorted in Descending Order		Calculation of Time Weighted Average			
No of days	Accumulative Investment	No of days	Accumulative Investment	Product	Time Weighted Average
1	14,500,000	1	14,500,000	14,500,000	
14	10,000,000	14	10,000,000	140,000,000	
1	9,500,000	1	9,500,000	9,500,000	
29	9,000,000	29	9,000,000	261,000,000	
416	8,500,000	75	8,500,000	637,500,000	
17	7,500,000	120		1,062,500,000	
258	6,500,000				
30	5,000,000				
31	2,500,000				
					8,854,167
Time Weighted Average = Total product/No of days					:]

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¹[(z) Free of Payment transactions (transactions executed outside Pakistan).

Certain foreign institutional investors holding shares may sell through negotiated deal at a price agreed with the buyer outside Pakistan e.g. a strategic sale and purchase of shares to acquire or dispose of controlling shares. Such transactions are reported to respective clearing member of foreign institutional investors to transfer the shares from seller account to buyer account. In such transactions, respective clearing member does not know the transaction price and merely transfers shares from one account to other on the instructions of its foreign client.

Respective clearing member receiving the instructions from foreign institutional investors shall be responsible to report such transactions in the negotiated deal market at the relevant stock exchange through a stock broker in the manner prescribed by such stock exchange or through reporting interface provided by NCCPL for this purpose. The price reported as selling price or the market price (day-end price of the date of transaction), whichever is higher, shall be taken into account to compute capital gain on the basis of holding period of such securities as illustrated in clause (d).

(za) Capital gains on disposal of debt security

Tax treatment

By including debt securities in the definition of security in section 37A, the gain or loss on disposal of debt securities shall be computed, collected and paid as provided in Eighth Schedule, unless opted out with the approval of Commissioner. However companies shall not be subject to this regime and will continue to be taxed as in the past with the rates applicable to the companies and not the rates as amended in Division VII of Part I of First Schedule. Individuals on the other hand shall be subject to mechanism as laid down in the Eighth Schedule to the Ordinance, in respect of debt securities for which settlements are undertaken by NCCPL.]

²[(zb) Sales transactions of securities of private/public unlisted company after its conversion into listed company:-

(i) Detail of the transaction

¹ Clauses "(z) and (za)" inserted by SRO 161(I)/2015, dated February 23, 2015.

² Inserted by the S.R.O. 498(I)/2016 dated 27th July, 2016.

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An investor, holding such securities, sells securities in a stock exchange. The transaction is settled by transferring the securities sold from his account maintained in Central Depository System to the investor buying the securities with credit of sale proceeds to the account of investor disposing of the securities.

(ii) Tax treatment

Disposal of security is to be taken as taxable event, at settlement date. ¹[The capital] gain will be computed by applying FIFO method. Capital Gain shall be chargeable to tax as per section 37A read with rates specified in Division VII of Part I of the First Schedule of the Income Tax Ordinance, 2001.

²[(iii) Example. -

- (a) A, being a client of a broker, has 1,000 shares of company ABC in his account. He acquired 1,000 shares on the 1st January, 2013 at Rs. 10 per share when the Company was

¹ The word "Capital" occurring for the first time, substituted by S.R.O. 1570(I)/2022 dated 22.08.2022.

² Sub-clause (iii) substituted by S.R.O. 1570(I)/2022 dated 22.08.2022. Substituted sub-clause (iii) read as follows:

“(iii) Example

- (a) A, being a client of a broker, has 1,000 shares of company ABC in his account. He acquired 1,000 shares on the 1st January, 2013 at Rs. 10 per share when the Company was private/public unlisted company having face value of share of Rs. 10 and transfers the same in electronic form with CDC on 1st February, 2013. ABC Company listed on stock exchange on 1st July, 2015 at a listing price of Rs. 20. He disposed of 500 shares on 1st January, 2016 at Rs. 25 per share and 500 shares on 8th February, 2017 at Rs. 30 per share.

- (b) NCCPL shall compute capital gain and tax thereon, if any in the following manners:

- (c) Date of acquisition will be based on CDS data while face value will be entered as cost of acquisition from ready board quotations:

Purchases / Acquisitions				Disposal		
Date	No. of shares	Price	Cost*	1 st Jan, 2016	8 th Feb, 2017	Total
1-Jan-13	1,000	10	10,000	500	500	1,000
Selling price per share			25	30		
=====						
Sale proceed			12,500	15,000		27,500
Less: Cost			5,000	5,000		10,000
Difference			7,500	10,000		17,500
Less: 0.50% of sale proceeds as expense			62.50	75		137.5
Capital gain			7,437.5	9,925		17,362.5
=====						
Holding period			1,095	1,499		
=====						
Tax rate applicable			7.5%	0%		
=====						
Tax to be collected			557.81	-		]

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private/public unlisted company having face value of share of Rs. 10 and transfers the same in electronic form with CDC on 1st February, 2013. ABC company initiated the listing process at stock exchange on the 1st April, 2015 and offered shares to investors during initial public offer ("IPO") period at IPO price of Rs 15. Mr. A acquired 500 shares of ABC Company during IPO period. ABC company listed on stock exchange on the 1st July, 2015 at a listing price of Rs. 20. Mr. A acquired 500 shares of ABC company from stock market on the 1st day of September, 2015 at Rs. 22 per share. He disposed of 500 shares on the 1st January, 2022 at Rs. 25 per share, 1,000 shares on the 8th February, 2022 at Rs. 30 per share and 500 shares on the 1st March, 2022 at Rs. 35 per share.

- (b) NCCPL shall compute capital gain and tax thereon, if any, in the following manner:-
- (c) Date of acquisition will be based on CDC data while face value will be entered as cost of acquisition for shares acquired before IPO period, whereas cost of acquisition for shares acquired during IPO period shall be the IPO price.

Purchases/ Acquisitions				Disposal		
Date	No. of Shares	Price	Cost	1 st Jan, 2022	8 th Feb, 2022	1 st March, 2022
1 st Jan 2013	1000	10	10,000	500	1,000	500
1 st April 2015	500	500	7,500			
1 st Sep 2015	500	500	11,000			
Selling Price per Share				25	30	35
Sale Proceed				12,500	30,000	17,500
Less: Cost				5,000	12,500	11,000
Difference				7,500	17,500	6,500
Less: 0.5% of Sales Proceed as Expense				62.5	150	87.5
Capital Gain				7,435.5	17,350	6,412.5
Tax Rate Applicable				12.5%	12.5%	12.5%

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Tax to be Collected	929.68	2,168.7	801.5
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¹[(zc) Setoff of losses in case of investors having securities of multiple categories: Details of transaction:

An investor holds various securities i.e. shares of company listed in Pakistan Stock Exchange [PSX], units of open ended mutual funds and future commodity contracts traded at PMEX exchange. The investor has arrived at capital gain in case of certain securities while also incurred capital loss on other securities that is eligible for setoff with capital gain arrived at during the period on other securities.

(i) Tax Treatment:

Effective from 1 July 2016, units of open ended mutual funds and future commodity contracts are brought in the ambit of Eighth Schedule under NCCPL. Accordingly the investors will be entitled to have the capital loss adjusted against the capital gain in terms of Rule 13N(6) while NCCPL will calculate capital gain tax liability of net capital gain position i.e. after adjustment of capital losses for the year in terms of Rule 13N(10).

(ii) Example:

The examples in respect of above are given below (below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions):

Example 1:

Client Name: Ahmed Ali
UIN: 352021111119
Financial Year: July 2016 to June 2017
Month: September 2016

Description	Tax Obligation AMC-FUND-1		Tax Obligation PMEX		Tax Obligation PSX		Net Tax Obligation	
	Gain/(Loss)	Tax	Gain/(Loss)	Tax	Gain/(Loss)	Tax	Gain/(Loss)	Tax
Tax Position computed by NCCPL	100,000	10,000	200,000	20,000	(150,000)	0	150,000	15,000
Loss Allocation	(50,000)		(100,000)		150,000	0		
Net Tax	50,000	5,000	100,000	10,000	0	0	150,000	15,000

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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Tax Collection Demand		5,000		10,000				
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In the above example, after adjustment of capital loss proportionally (In proportion of capital gains) during the month, NCCPL shall demand Rs 5,000 from AMC-1 and Rs 10,000 from PMEX.

Example 2:

Client Name: Ahmed Ali
 UIN: 352021111119
 Financial Year: July 2016 to June 2017
 Month: February 2017

Balance as of December 31, 2016		CGT Computation PSX- February 2017		CGT Computation- PMEX- January 2017		Net CGT as of February 2017	
Gain/ (Loss)	CGT collection from PMEX	Gain/ (Loss)	CGT	Gain/(Loss)	CGT	Gain/(Loss)	CGT
100,000	10,000	50,000	5,000	(70,000)	NIL	80,000	8,000

In the above example, it is assumed that CGT of Rs. 10,000 has been collected by NCCPL from PMEX till December, 31 2016. Now, in the month of February, the investor has capital gains arising on disposal of listed securities at PSX and resulting tax liability on such gains Rs 5,000. However, due to net loss of Rs. (70,000) as reported by PMEX for respective investor, NCCPL will determine net capital gain of Rs. 80,000 (100,000+50,000-70,000) as at February 28, 2017 with net tax liability of Rs. 8,000. But as NCCPL has already collected Rs 10,000 from PMEX as at December 31, 2016 therefore, NCCPL will refund Rs. 2,000 (10,000-8000) to the PMEX.]

¹[(zd) Future Commodity contracts entered into by the member of PMEX:

(i) Details of transaction:

A member of PMEX has entered into future commodity contracts which are traded at PMEX. These can either be settled in cash or through actual settlement. Capital gains tax would have to be worked out in accordance with applicable legal framework.

(ii) Tax Treatment:

Effective from 1 July 2016, future commodity contracts entered into by the member of PMEX are brought in the ambit of Eighth Schedule under NCCPL. Accordingly NCCPL will calculate and

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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determine capitals gain tax liability on these contracts in terms of Rule 13N.

(iii) Examples:

The examples in respect of above are as under (below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions):

Example 1. Cash settled future commodity contracts:

Capital Gain Loss and CGT Working

Date	Transaction	No of contracts	Contract Price \$	Day end Price (\$)	Exchange Rate (USD to PKR)	Gain/ (Loss) in USD	Gain/ (Loss) in PKR	CGT @ 5%
		A		B	C			
7/1/2016	Purchase	1	14.5	15	105	0.50	52.50	2.63
7/2/2016				15.5	105.5	0.50	52.75	2.64
7/3/2016				14.9	105.3	(0.60)	(63.18)	(3.16)
7/4/2016	Sale	1	16	16.5	105.3	1.10	115.83	5.79
Total						1.50	157.90	7.90

Example 2. Delivery settled future commodity contract- Contract sold before settlement date without physical delivery:

Investor	Date	Transaction	Contract Name	Quantity	Price Rs
A	1-Jul-16	Purchase	TOLA GOLD MON	1	50,100
A	4-Jul-16	Sale	GOLD GOLD MON	1	52,500
Gain on sale					2,400
Applicable tax rate					5%
Capital gain					120

Example 3. Delivery settled future commodity contract- Settled at settlement dates:

Investor	Trade Date	Settlement Date	Transaction	Contract Name	Quantity	Price PKR
A	1-Jul-16	8-Jul-16	Purchase	TOLA GOLD FRI	1	50,100
A	4-Jul-16	11-Jul-16	Purchase	TOLA GOLD MON	1	51,000
A	11-Jul-16	13-Jul-16	Sale	TOLA GOLD WED	1 Tola	52,500

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Commodity Name	Units	Inventory Date	Inventory Value
Tola Gold	1 Tola	8-Jul-16	50,100
Tola Gold	1 Tola	11-Jul-16	51,000
Average value			50,550

Monday Contract is settled on next Monday and Tuesday contract on next Tuesday. Upon settlement, funds and inventory is moved.

Capital Gain Loss Computation

Sale Quantity	1 Tola
Selling Price	52,500
Sale Value	52,500
Less : Cost	50,100
Capital Gain / (Loss)	2,400
Tax rate applicable	5%
Tax to be collected	120

Example 4. Delivery settled future commodity contract- Settled at settlement dates:

Opening Inventory at June 30, 2016

Commodity Name	Units	Inventory Date	Purchase Price	Inventory Value
Tola Gold	5 tola	5-Jan-16	52,000	260,000
Tola Gold	10 tola	12-Mar-16	51,500	515,000

Purchase after June 30, 2016

Commodity Name	Units	Inventory Date	Purchase Price	Inventory Value
Tola Gold	1 Tola	8-Jul-16	50,100	50,100
Tola Gold	1 Tola	11-Jul-16	51,000	51,000

Total Inventory for sale

Commodity Name	Units	Inventory Date	Purchase Price	Inventory Value
Tola Gold	5 tola	5-Jan-16	52,000	260,000
Tola Gold	10 tola	12-Mar-16	51,500	515,000
Tola Gold	1 Tola	8-Jul-16	50,100	50,100
Tola Gold	1 Tola	11-Jul-16	51,000	51,000

17

876,100

In this case, capital gain loss in the above mentioned example 3, on 13-Jul-2016 shall be computed as under :

Capital Gain Loss Computation

Sale Quantity	1 Tola
Selling Price	52,500
Sales Value	52,500
Less : Cost	52,000
Capital Gain / (Loss)	500
Tax rate applicable	5%
Tax to be collected	25

Example 5. Deposit of commodity and sale thereof:

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		Contract Day end Price
1-July-2016	Monday	50,150

In this case deemed value of 10 tola gold deposited on July 1, 2016 shall be as under :

Commodity Name	Units	Inventory Date	Deemed Purchase Price	Inventory Value
Tola Gold	10 Tola	1-Jul-16	50,150	501,500

Capital Gain Loss Computation

Sale Quantity	4 Tola
Selling Price	52,500
Sale Value	210,000
Less : Cost	200,600
Capital Gain / (Loss)	9,400
Tax rate applicable	5%
Tax to be collected	470

Example 6. Physical commodity deposited but withdrawn later:

An investor deposits 10 tola gold on July 1, 2016 in the vault and withdraws 5 Tola after 4 days.

The withdrawal would be considered as a tax neutral event. No capital gains tax implications would arise. The remaining inventory would be valued at applicable cost for the purpose of any future capital gains tax calculation.]

¹[(ze) Acquisition of shares in Book Building /Initial Public Offer (IPO) and subsequent sale:

(i) Details of the transaction:

Shares are offered by company in an IPO including book building. The shares are subscribed and allotted at the applicable price. These can later be sold by the investors.

(ii) Tax treatment:

Capital gain will be computed by applying FIFO method. Capital Gain shall be chargeable to tax as per section 37A read with rates specified in Division VII of Part I of the First Schedule of the Income Tax Ordinance, 2001.

(iii) Example:

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

XYZ Company offered shares in an IPO on 1 June 2016 and the company's shares started trading at PSX from 15 July 2016. Mr. A, has acquired 1,000 shares having a face value of Rs 10 each at Rs20 per share being the publically offered IPO price. The shares have been sold at PSX on 30 June 2019 at Rs 70 per share.

Capital gains tax will be calculated as follows. (The tax rate used in this example is hypothetical. In case of actual transaction the rates as per Division VII of Part I of the First Schedule at the time of sale shall be applicable).

Cost of acquisition	(1,000 x 20)	Rs 20,000
Sales proceeds	(1,000 x 70)	Rs. 70,000
0.5% of sales proceeds as expense		Rs 350
Capital gain		Rs 49,650
Holding period		1124 days
Applicable rate		7.5%
Capital gains tax liability		Rs 3,724]

¹[(zf) Carry forward of Losses on disposal of listed securities,

(i) Details of the transaction

Mr. A has a carry forward Capital Loss of PKR 2 million for TY 2019 and PKR 0.2 million for TY 2020. The transaction(s) executed during TY 2021 resulted in net gain of PKR 3.3 million.

(ii) Tax Treatment

The taxpayer will be entitled for adjustment of prior years' capital losses on FIFO basis subject to condition that the capital loss for the current year (if any) will be set-off first. Moreover, the taxpayer would only become entitled for adjustment of carried forward losses after the returns for tax years 2019 and 2020 have been filed and the ATL for that tax years have been updated on the basis of returns for the relevant tax year.]

¹ Clause (zf) added by S.R.O. 801(I)/2021 dated 24.06.2023.

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¹[PART IV COMPUTATION AND COLLECTION OF TAX UNDER SECTIONS 7C AND 7D

13Q. Application.- This Chapter provides for the mode and manner for collection of tax under sections 7C and 7D from builders and developers, the functions and responsibilities of the authorities approving, suspending and cancelling No Objection Certificates (NOC) to sell and the matters connected and ancillary thereto.

13R. Definitions.- For the purpose of sections 7C and 7D and for this Chapter,-

- (a) “authority” includes:—
 - (i) the Chief Executive of a building control authority as defined in respective Federal or Provincial law regarding approval, construction and completion of buildings and development of land; or
 - (ii) the Executive Officer of the Cantonment where the Cantonments Act, 1924 (Act II of 1924) applies; or
 - (iii) the Executive Officer of a municipal corporation or municipal committee responsible for approving land development or building construction plan within municipality; or
 - (iv) the District Officer (Revenue) of a district responsible for approving land development or building construction plan within district; or
 - (v) a body corporate or council, or any department of such body corporate or council, or any Government department or functionary or any organization which acts as an authority for approving the building or land development plans for such area by or under any law.
- (b) “builder” means a builder as defined in the Federal and respective Provincial laws regarding approval, construction and completion of buildings and includes any person engaged in the construction of building or otherwise and disposes of newly constructed or renovated building within a year of its construction or renovation;
- (c) “building” means a building or part thereof and includes all fittings, fixtures, installations, signs and display structures of the building, but does not include any building notified by the Board.

Explanation.- It is hereby declared and without limiting the generality of this clause that building includes any building whether

¹ Added by the S.R.O 787(I)/2016 dated 24th August, 2016.

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house, apartment, residential plaza, shopping plaza, office, shop, bungalow, villa, duplex or any built up structure under whatever name.

- (d) "developer" means a developer as defined in the Federal and respective Provincial laws regarding development of land for the purposes of residential or commercial plotting and includes any person engaged in developing of plot or plots of any kind either for itself or otherwise but does not include any land development notified by the Board.
- (e) "Inspector General of Registration" means Inspector General of Registration as defined in Part II of Registration Act, 1908 (XVI of 1908) and includes Provincial Inspector Generals of Registration, Registrars and Sub-Registrars of districts and sub districts, towns as notified by the provincial governments.

13S. Advance tax on builders and developers.- Every authority prescribed under sub-rule (a) of rule 13R shall, at the time of approval of a land development plan or of a building construction plan and before issuing NOC to sell, collect advance tax at the rate of five percent of the tax liability computed at the rates specified in Division VIIIA or Division VIIIB of Part I of the First Schedule to the Ordinance, from a builder or a developer as the case may be.

13T. Mode and manner for payment and collection of tax from builders.— Every builder after obtaining approval of a building plan or of a revised building plan from the authority and NOC to sell, shall furnish on line a copy of building plan and evidence of partial payment of five percent tax to the Chief Commissioner along with computation of final tax liability on the basis of covered area as per rates provided in Division VIIIA of the First Schedule to the Ordinance. The Chief Commissioner shall, after being satisfied that the rates are applied correctly and after making such inquiry as he thinks fit, shall online issue a schedule of advance tax installments to be paid by the builder in accordance with rule 13U.

13U. Schedule of Installments for builders.-The Chief Commissioner shall, upon online application of the builder as prescribed in rule 13V, online issue the schedule of equal Installments on four-monthly basis within thirty days of the application:

Provided that the duration of payment of tax shall commence from the date of issuance of NOC to sell till the date of completion of building or building project in the approval plan:

Provided further that provisions of this rule shall not apply if a builder opts to pay the entire tax liability in lump sum.

13V. Application for payment of tax in installments by builders.- The builder shall online apply for the payment of installments under this Chapter through the following application form.-

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

APPLICATION FOR ISSUANCE OF SCHEDULE OF INSTALLMENTS FOR PAYMENT OF TAX U/S 7C OF THE INCOME TAX ORDINANCE 2001 READ WITH RULE 13T OF INCOME TAX RULES 2002

1.	Name of the builder/ owner	
2.	NTN/CNIC (Attach copy of CNIC)	
3.	Name of project/ building (if any)	
4.	Address of the project/ building	
5.	Phone Number	
6.	Mobile Number of builder/ owner	
7.	Email Address	
8.	Name(s), CNIC and office Address(es) of Member(s)/ Director(s) of AOP/ Company (if applicable)	
9.	Category	(commercial/ residential & offices/ dual)
10.	Commercial area of building	
11.	Residential area of building	
12.	Total Area of building	
13.	Total final tax liability	Rs.
14.	Less Tax paid @ 5% on approval	Rs.
15.	Balance tax to be paid in equal four monthly installments	Rs.
16.	Duration of the project in months	Months
17.	Amount of each installment	Rs.
	i. 1st installment due on - / - / -	Rs.
	ii. 2nd installment due on - / - / -	Rs.
	iii. 3rd installment due on - / - / -	Rs.
	iv. 4th installment due on - / - / -	Rs.
	v.	Rs.
	vii.	
	viii.	

I, _____, CNIC No _____, in my capacity as self/Member/Member of Association of Persons/Director or Principal officer of company do solemnly declare that to the best of my knowledge and belief, the information given in this application under Rule 4 of Part II of the Tenth Schedule to the Income Tax Ordinance 2001 is/ are correct and complete in accordance with the provisions of section 99B read with Tenth Schedule to the Income Tax Ordinance, 2001.

Name _____
CINC _____
Date _____

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

13W. Responsibilities of the Authority.- The authority shall have the following responsibilities.-

- (i) No approval plan shall be issued unless five percent of the tax has been collected under rule 3;
- (ii) The authority shall inform the Chief Commissioner Inland Revenue in writing about approval of new land development and building construction plans on quarterly basis;
- (iii) The authority shall suspend or cancel the building plan on the written request of the Chief Commissioner in case of default in payment of installments under these rules;

Provided that the Chief Commissioner shall take this action after consultation with Association of Builders and Developers (ABAD); and

- (iv) The authority may revoke suspension or cancellation under sub-rule (ii) above as the case may be, on the written direction of the Chief Commissioner.

13X. Responsibility of the Inspector General of Registration.- (1) No transfer of building or built up units to the buyers shall be effected unless the builder shall furnish NOC from the Chief Commissioner for payment of tax dues.

(2) Provisions of sub-rule (1) shall not apply in case a builder pays one hundred and fifty percent of the tax liability to be computed in accordance with Division VIIIA of the First Schedule.

(3) For the purpose of sub-rule (2) the Inspector General of Registration shall be responsible to collect and deposit tax and all the provisions of section 161 shall apply mutatis mutandis.

13Y. Responsibilities of the Builder.- (1) The builder shall online furnish to the Chief Commissioner a copy of approved construction plan and evidence of tax collection by the authority on the last day of the calendar month in which such plan is approved or within a week if the approved plan is issued in the last week of the calendar month.

(2) The builder shall furnish to the Chief Commissioner a copy of tax payment challan within one week of due date of each installment as per the schedule of payment of installment.

(3) The builder shall be tax withholding agent on making any payment for which tax withholding is provided under Chapter X and Chapter XII to the Ordinance which includes payment on account of salaries to employees, supplies, services and contract.

13Z. Adjustment of withholding taxes by builders.- The builder shall not be entitled to claim adjustment of withholding tax collected or deducted under any other head during the year.

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

13ZA. Mode and manner for payment and collection of tax from land developers.— (1) Every land developer after obtaining the approval of the development plan or a revised development plan from the authority and NOC to sell, shall online furnish copy of development plan and evidence of payment of five percent tax to the Chief Commissioner along with computation of final tax liability on the basis of area proposed to be developed as per rates provided in Division VIIIB of the First Schedule to the Ordinance. The Chief Commissioner shall, after being satisfied that the rates are applied correctly and after making such inquiry as he thinks fit, online issue a schedule of advance tax installments to be paid by the developer in accordance with rule 13ZB.

13ZB. Schedule of Installments for land developers.- The Chief Commissioner shall, upon online application of the developer as prescribed in rule 13ZC, online issue the schedule of equal Installments on four monthly basis within thirty days of the application:

Provided that the duration of payment of tax shall commence from the date of issuance of NOC to sell till the date of completion of development project:

Provided further that provisions of this rule shall not apply if a developer opts to pay the entire tax liability in lump sum.

13ZC. Application for payment of tax in installments by land developers: The developer shall online apply for payment of installments under these rules through the following form.-

APPLICATION FOR ISSUANCE OF SCHEDULE OF INSTALLMENTS FOR PAYMENT OF TAX U/S 7D OF THE INCOME TAX ORDINANCE 2001 READ WITH RULE 13ZA OF INCOME TAX RULES 2002

1.	Name of the developer	
2.	NTN/CNIC (Attach copy of CNIC)	
3.	Name of land development project (if any)	
4.	Address of the project	
5.	Phone Number	
6.	Mobile Number of developer/ owner	
7.	Email Address	
8.	Name(s), CNIC and office Address(es) of Member(s)/ Director(s) of AOP/ Company (if applicable)	
9.	Category	(commercial/ residential & offices/ dual)
10.	Commercial area of project (Sq. yd)	
11.	Residential area of project (Sq. yd)	
12.	Total development area	

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

13.	Final tax liability	Rs.
14.	Less Tax paid @ 5% on approval	Rs.
15.	Balance tax to be paid in equal four monthly installments	Rs.
16.	Duration of the project in months	Months
17.	Amount of each installment	Rs.
	i. 1st installment due on - / - / -	Rs.
	ii. 2nd installment due on - / - / -	Rs.
	iii. 3rd installment due on - / - / -	Rs.
	iv. 4th installment due on - / - / -	Rs.
	v.	Rs.
	vii.	
	viii.	

I, _____, CNIC No _____, in my capacity as self/Member/Director of Association of Persons/ company do solemnly declare that to the best of my knowledge and belief, the information given in this application under Rule 4 of Part II of the Tenth Schedule to the Income Tax Ordinance 2001 is/ are correct and complete in accordance with the provisions of section 99B read with Tenth Schedule to the Income Tax Ordinance, 2001.

Name _____
CINC _____
Date _____

13ZD. Responsibilities of the Authority.- The authority shall have the following responsibilities:

- (i) No approval of development plan shall be issued unless five percent of the tax has been collected under Rule 13W;
- (ii) The authority shall suspend or cancel the development plan on the written request of the Chief Commissioner in case of default in payment of installments under these rules:

Provided that the Chief Commissioner shall take this action after consultation with ABAD.
- (iii) The authority may revoke suspension or cancellation made under rule (ii) above as the case may be, on the written request of the Chief Commissioner.

13ZE. Responsibility of the Inspector General of Registration.- (1) No transfer of developed units to the buyers shall be effected unless the developer shall furnish NOC from the Chief Commissioner for payment of tax dues.

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

(2) Provisions of sub-rule (1) shall not apply in case a developer pays one hundred and fifty percent of the tax liability to be computed in accordance with rule Division VIII B of the Ordinance.

(3) For the purpose of sub-rule (2) the Inspector General of Registration shall be responsible to collect and deposit tax and all the provisions of section 161 shall apply *mutatis mutandis*.

13ZF. Responsibilities of the Land Developer.- (1) The developer shall online furnish to the Chief Commissioner a copy of approved land development plan and evidence of tax collection by it on the last day of the calendar month in which such plan is approved or within a week if the approved plan is issued in the last week of the calendar month.

(2) The developer shall furnish to the Chief Commissioner a copy of tax payment challan within one week of due date of each installment as per the schedule of payment of installment.

(3) The developer shall be tax withholding agent on making any payment for which tax withholding is provided under Chapter X and Chapter XII to the Ordinance which includes payment on account of salaries to employees, supplies, services and contract, etc.

13ZG. Adjustment of withholding taxes.- The land developer shall not be entitled to claim adjustment of withholding tax collected or deducted under any other head during the year.

13ZH. General provisions for builders and developers.- (1) If a building or a land development project is stopped by any court order or by any government agency during construction of building or land development, the payment of subsequent installments shall stand suspended till the time the stay order is vacated.

(2) If a builder or a developer fails to pay three consecutive installments within due time, the Commissioner shall issue a notice in writing and copy thereof shall be endorsed to Association of Builders and Developers ABAD. In case of no response or unsatisfactory reply, a committee of three members shall be constituted by the Chief Commissioner which shall comprise one member from ABAD. The committee shall decide further action as deemed fit.

(3) If a building or land development project is disposed off during construction or development, the seller and purchaser shall jointly submit an application in writing to the Chief Commissioner. The Chief Commissioner shall issue NOC after satisfying that the due tax was paid by the seller. The remaining installments of tax shall be paid by the successor-purchaser of the under construction building or under developed land on the terms of schedule of payment of installments issued earlier to the predecessor-seller by the Chief Commissioner. There after all the provisions of this schedule shall apply to the successor-purchaser.

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

(4) The Commissioner shall exercise all powers relating to provisions containing recovery of tax, advance tax, default surcharge and prosecution as laid down in Chapter X and in Chapter XII to the Ordinance, in case of any default of non-payment, short payment or late payment of any tax collected or collectable, paid or payable under this Chapter.]

CHAPTER - III

PERSONS

14. Resident individual.-

- (1) This rule applies for the purposes of section 82, which provides for the determination of persons as resident individuals.
- (2) The following rules apply for the purposes ¹[] of section 82 in computing the number of days an individual is present in Pakistan in a tax year, namely:-
 - (a) subject to clause (c), a part of a day that an individual is present in Pakistan (including the day of arrival in, and the day of departure from, Pakistan) counts as a whole day of such presence;
 - (b) the following days in which an individual is wholly or partly present in Pakistan count as a whole day of such presence, namely:-
 - (i) a public holiday;
 - (ii) a day of leave, including sick leave;
 - (iii) a day that the individual's activity in Pakistan is interrupted because of a strike, lock-out or delay in receipt of supplies; or
 - (iv) a holiday spent by the individual in Pakistan before, during or after any activity in Pakistan; and
 - (c) a day or part of a day where an individual is in Pakistan solely by reason of being in transit between two different places outside Pakistan does not count as a day present in Pakistan.

¹ Words "of clauses (a) and (b)" omitted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER – IV**TAXATION OF FOREIGN-SOURCE INCOME OF RESIDENTS****15. Foreign income tax.-**

- (1) This rule applies for the purposes of sections 102 and 103, which provide resident persons with relief from international double taxation.
- (2) A foreign levy is a foreign income tax if the following conditions are satisfied, namely:-
 - (a) the levy is a tax; and
 - (b) the tax is substantially equivalent to the income tax imposed by the Ordinance.
- (3) Subject to sub-rules (4) and (5), a foreign levy is a tax if it requires a compulsory payment pursuant to the authority of the foreign country to levy taxes.
- (4) A penalty, fine, interest or similar obligation is not a tax for the purposes of this Chapter.
- (5) A foreign levy is not a tax to the extent that a person subject to the levy receives or is entitled to receive, directly or indirectly, a specific economic benefit from the foreign country in exchange for the payment pursuant to the levy.
- (6) Subject to sub-rule (7), a foreign tax is substantially equivalent to the income tax imposed under the Ordinance if the following conditions are satisfied, namely:-
 - (a) the tax is imposed in respect of events that would result in the derivation of income, gains or profits under the Ordinance;
 - (b) the taxable amount is computed under the foreign tax by subtracting from gross receipts any significant expenses and the depreciation or amortization of capital costs attributable to such receipts, or, where the tax is imposed under the foreign law or any other basis; and
 - (c) Dividend or interest income earned from foreign source, on being so taken by the FBR, may be treated to have same character for the resident person, as it has under the Ordinance.
- (7) The following foreign taxes are substantially equivalent to the income tax imposed under the Ordinance, namely:-

- (a) a withholding tax imposed on dividends, gross receipts payable to non-resident persons as final tax; or
 - (b) tax on wages by withholding imposed as a final tax on salary.
- (8) In this rule,
- (a) "economic benefit" includes -
 - (i) any property;
 - (ii) any service;
 - (iii) any fee or other payment;
 - (iv) any right to use, acquire or extract natural resources, patents, or other property owned or controlled by the foreign country; or
 - (v) any reduction or discharge ¹[of] or a contractual obligation; and
 - (b) "specific economic benefit" means an economic benefit that is not available on substantially the same terms -
 - (i) all persons subject to the income tax generally imposed by the foreign country; or
 - (ii) if there is no generally imposed income tax, the population of the country in general.

16. Foreign tax credit.-

- (1) This rule applies for the purposes of section 103, which provides for the foreign tax credit.
- (2) A resident taxpayer claiming a foreign tax credit for a tax year shall submit an application for the credit with the taxpayer's return of income for that year.
- (3) An application for a foreign tax credit shall be in the form as specified in Part I of the First Schedule to these rules.
- (4) Subject to sub-rule (5), an application for a foreign tax credit shall be accompanied by the following ² [documents], namely:-

¹ Substituted for "or" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "documentation" by SRO 392(I)/2009, dated May 19, 2009.

- (5)
 - (a) where the tax has been deducted at source, a declaration by the payer of the income tax has been deducted and a certified copy of the receipt that the payer has received from the foreign tax authority for the deducted tax; or
 - (b) in any other case, the original or a certified copy of the receipt that the taxpayer has received from the foreign tax authority for the tax paid.
- (6) Where a resident taxpayer cannot obtain evidence of the deduction of tax from the payer of income as required under clause (a) of sub-rule (4), the Commissioner may accept such secondary evidence of the deduction as is determined by him.

CHAPTER - V

TAXATION OF NON-RESIDENTS

17. Application of chapter.-

The rules in this Chapter apply for the purposes of sub-clause (ii) of clause (a) of sub-section (2) of section 237, which provides for the making of rules concerning the manner in, and procedure by, which the income, profits and gains chargeable to tax, and the tax payable thereon, under the Ordinance shall be determined in the case of non-resident persons.

18. Income from royalty.-

The income of a non-resident person by way of ¹[royalty] received from a resident person or a permanent establishment in Pakistan of a non-resident person shall be-

- (a) in the case a royalty received in pursuance of an agreement made before the 8th day of March, 1980, or an agreement made on or after the said date the proposal in respect of which was approved by the Government before the said date, the gross amount of the royalty less the deductions allowed under section 40; or
- (b) in any other case, to which sub-section (2) of section 6 does not apply, the gross amount of the royalty less ²[than] the following expenditure-
 - (i) any expenditure incurred In Pakistan to earn such royalty, wherever paid;
 - (ii) any expenditure incurred outside Pakistan in pursuance of such agreement not exceeding ten percent of gross amount of royalty.³
[]
- (c) in the case of royalty received in pursuance to any other agreement, the gross amount of the royalty less the following expenditures only, namely:-
 - (i) any expenditure incurred in Pakistan in earning such income;
 - (ii) any expenditure incurred in Pakistan in respect of any work done in pursuance of such agreement; and
 - (iii) any expenditure incurred outside Pakistan in respect of any

¹ Substituted for "royalties" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "then" by SRO 392(I)/2009, dated May 19, 2009.

³ Proviso omitted by SRO 590(I)/2004, dated July 07, 2004.

work done in pursuance of such agreement not exceeding ten percent of the gross amount of such royalty.

- (d) The provisions of ¹[clauses] (b) and (c) would not apply where, royalty is covered by section 169.

¹ Substituted for "sub-rule" by SRO 392(I)/2009, dated May 19, 2009.

19. ¹[Fee] for technical services.-

(1) The income of a non-resident person by way of ¹[fee] for technical services received from a resident person or a permanent establishment in Pakistan of a non-resident person shall be-

- (a) in the case of ¹[fee] received in pursuance of an agreement made before the 8th day of March, 1980, or an agreement made on or after the said date the proposal in respect of which was approved by the Government before the said date only in such cases, the gross amount of the ¹[fee] less the deductions allowed under section 40;
- (b) in the case of ¹[fee] received in pursuance of an agreement made on or after 8th day of March, 1980 but before the 4th day of May, 1981, the gross amount of the [fee] less the deductions allowed under section 40 with a maximum total deduction equal to twenty percent of the gross amount of such ¹[fee]; or
- (c) in any other case to which sub-section (2) of ²[Section 6] of the Income Tax Ordinance, 2001 does not apply, the gross amount of ³[fee for technical services] less the following perquisites:-
 - (i) any expenditure incurred in Pakistan to earn such ³[fee for technical services], wherever paid.
 - (ii) any expenditure incurred outside Pakistan in pursuance of such agreement not exceeding ten percent of gross amount of ³[fee for technical services].

Provided that a non-resident may opt for taxation under section 6 of Income Tax Ordinance, 2001, by filing a written declaration option within 15 days of the commencement of contract. Such option shall remain operative till completion of the said contract.

- (d) ⁴[clause] (c) would not apply where the fee for technical service is covered by the provisions of section 169.

⁵19A. Certificate of residence.-

(1) Where any person, resident in Pakistan, seeks to obtain a certificate

¹ Substituted for "fees" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Section 5" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "royalty" by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "sub-rule" by SRO 392(I)/2009, dated May 19, 2009.

⁵ Rules 19A, 19B and 19C inserted by SRO 619(I)/2006, dated June 08, 2006. Later Rules 19A to 19D have been inserted by SRO 714(I)/2006, dated July 05, 2006. Due to confusion both sets of Rules 19A to 19C have been reproduced till clarification by CBR.

of residence from the Competent Authority of Pakistan for its presentation before the tax authorities of another country with which Pakistan has signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, for the purposes of obtaining tax credit or fiscal relief, the person may submit an application in this behalf in the Form prescribed below, namely:-

**Form of Application
for Obtaining Certificate of Residence**

To

The Competent Authority of Pakistan,
¹Federal Board of Revenue,
 Constitution Avenue,
 Islamabad.

Sir,

Whereas the applicant is resident in Pakistan by way of [INSERT: Entitlement to residence.....] in respect of the Tax year ending on [INSERT: Date.....], and has earned [INSERT: Type/Head of Income.....] income in [INSERT: Name of the country.....], during the period [INSERT: From.....To.....]; and that Pakistan and [INSERT: Name of the other country.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, dated....., which entitles the applicant to a reduced tax rate/tax credit/tax sparing credit/fiscal relief in [INSERT: Name of the Country.....] upon issuance of a Certificate of Residence by the Competent Authority of Pakistan, for which purpose, all relevant particulars are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Whether Individual, AOP or Company?	
3	CNIC / Registration / Incorporation No	
4	Address in Pakistan	
5	Telephone / Fax / email address	
6	National Tax Number	
7	Income declared for the Tax Year	
8	Name and Designation of Tax Authority to which the Certificate is intended for presentation	
9	Type (s) / Particulars of Income Earned	

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

Copies of the following documents in support of our claim are enclosed, namely:-

- (1) Proof of earning of income in the foreign country;
- (2) Copy of NIC;
- (3) Copy of NTN Certificate;
- (4) Copy of the Certificate of Incorporation (if applicable) ; and
- (5) Copy of the Income Tax Return for the latest tax year (if applicable)

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____ Signatures: _____

Place _____ Name: _____

- (2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.
- (3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report ¹[within thirty days of the receipt of the application by him from the ²Federal Board of Revenue].
- (4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer and issue the Certificate of Residence as per the Form prescribed below within forty five days of the submitting of the application, namely:-

Form of Certificate of Residence

¹ Substituted for "within fifteen days of the receipt of the application by him" by SRO 392(I)/2009, dated May 19, 2009.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

- (5) In respect of each tax year a separate application shall be submitted by the taxpayer, and a separate Certificate shall be issued by the Competent Authority of Pakistan ¹[or his Authorized Officer].
- (6) In case the Competent Authority of Pakistan decides not to issue a Certificate of Residence, it shall communicate its decision along with reasons of rejection thereof to the applicant taxpayer within forty five days of the submitting of the application.

19B. Certificate of payment of tax in Pakistan.-

- (1) Where any person, non-resident in Pakistan, seeks to obtain a certificate of payment of tax in Pakistan by way of deduction, collection or otherwise, which attains finality or which is a final tax under any provision of the Ordinance or that of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of the applicant taxpayer, for presentation before the tax authorities of the country of his residence, the person may submit an application to the Competent Authority of Pakistan in the Form prescribed below, namely:-

**Form of application for obtaining certificate
of payment of tax in Pakistan**

To

The Competent Authority of Pakistan,
²Federal Board of Revenue,
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSERT: Name of the country of residence.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1.	Name / Nomenclature of the Applicant	
----	--------------------------------------	--

¹ Words inserted by SRO 725(I)/2011, dated July 28, 2011.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

2.	Country of Residence	
3.	Personal Status [Individual, AOP, Company]	
4.	Tax Year	
5.	Particulars / details of income earned in Pakistan	
6.	Total tax paid in Pakistan for the Tax Year	
7.	Has any appeal been filed against the imposition of the aforementioned tax in Pakistan?	
8.	Have you applied or intend to apply for the refund or adjustment of the tax paid against demand of any other year?	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____ Signatures: _____

Place _____ Name: _____

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by

the taxpayer in the application shall submit his report ¹[within thirty days of the receipt of the application by him from the Federal Board of Revenue].

- (4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate of payment of tax in Pakistan, as per the Form prescribed below within forty five days of the submitting of the application, namely:-

**Form of Certificate of Payment of Tax in Pakistan
Issued by the Competent Authority**

[CERTIFICATE OF TAX PAID IN PAKISTAN FOR PRESENTATION BEFORE
THE TAX AUTHORITIES OF _____ IN RESPECT OF THE TAX YEAR
_____]

I certify that Mr./Ms/M/s.....being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending onas per the following details:-

1. Name: _____
2. Address: _____
 (i) Residence: _____
 (ii) Office: _____
3. Telephone: (Res)_____ (Off) _____
 (Fax)_____
4. National Tax No. (if any)

--	--	--	--	--	--	--	--	--	--
5. Personal Status: _____
6. Main Sources of Income: _____
7. Other Source(s) of Income: _____
8. Total Income Declared/Assessed: _____
9. Total Tax Paid/Payable during the year: _____
10. Tax Office: LTU/ RTO: _____

Note: Average exchange rate prevalent during the year was US\$ 1 = PKR

THE COMPETENT AUTHORITY
²[Member (Inland Revenue) or his
Authorized Officer]

- (5) After issuance of the certificate of payment of tax in Pakistan, the

¹ Substituted for "within fifteen days of the receipt of the application by him" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Member (Direct Taxes)" by SRO 725(I)/2011, dated July 28, 2011.

Commissioner shall earmark the amount of tax covered by the certificate against refund or adjustment in lieu of tax demand of the taxpayer in respect of any prior or subsequent tax year, under any circumstances.

- (6) In case the Competent Authority of Pakistan decides not to issue a certificate of payment of tax in Pakistan, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan.

19C. Certificate for tax sparing credit.-

- ¹ [(1)] Where any person, non-resident in Pakistan, seeks to obtain a certificate for tax sparing credit in respect of income earned through a permanent establishment situated in Pakistan, under a provision, if any contained therein, of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of such taxpayer, may submit an application to the Competent Authority of Pakistan in the Form prescribed below namely:-

**Form of Application for Obtaining Certificate
for Tax Sparing Credit**

To

The Competent Authority of Pakistan,
²Federal Board of Revenue,
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSERT: Name of the country of residence] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated, which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1.	Name / Nomenclature of the Applicant	
----	--------------------------------------	--

¹ Figure and bracket inserted by SRO 392(I)/2009, dated May 19, 2009.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

2.	Country of Residence	
3.	Personal Status [Individual, AOP, Company]	
4.	Tax Year	
5.	Particulars/ details of income earned in Pakistan	
6.	Admitted tax liability paid / payable in Pakistan	
	Total tax payable in Pakistan in case tax incentives / fiscal benefits would not have been allowed Has any appeal been filed against any order of any tax authority in Pakistan?	
7.	Amount qualifying for normal tax credit	
8.	Amount qualifying for tax sparing credit	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____
Place _____

Signatures: _____
Name: _____

- (2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.
- (3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report ¹[within sixty days of the receipt of the application by him from the Federal Board of Revenue].
- (4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate for tax sparing credit, as per the Form prescribed below within ²[ninety] days of the submitting of the application, namely:-

**Form of Certificate for Tax Sparing
Credit issued by the Competent Authority**

[CERTIFICATE FOR TAX SPARING CREDIT FOR PRESENTATION BEFORE
THE TAX AUTHORITIES OFIN RESPECT OF THE TAX YEAR
.....]

I certify that Mr/Ms/M/s..... being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending onas per the following details:-

- (a) Name: _____
- (b) Address: _____
- (i) Residence: _____

¹ Substituted for "within fifteen days of the receipt of the application by him" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "45" by SRO 392(I)/2009, dated May 19, 2009.

TAXATION OF NON-RESIDENTS

.....

(Res) _____ (Off) _____ (Fax) _____

[illegible]

=====

.....

Note: Average exchange rate prevalent during the year was US\$ 1 = PKR

THE COMPETENT AUTHORITY
¹[Member (Inland Revenue) or his
 Authorized Officer]

(5) In case the Competent Authority of Pakistan decides not to issue a certificate for tax sparing credit, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan.]

2 [19D]. Application for initiation of Mutual Agreement Procedure (MAP).-

(1) Where a resident taxpayer, or a Pakistani national residing abroad is aggrieved by any action of the tax authorities of any country outside Pakistan with which Pakistan has signed an Agreement for the Avoidance of Double Taxation for the reason that, according to him, such action is not in accordance with the terms of the agreement with such other country outside Pakistan, he may make an application to the Competent Authority in Pakistan seeking to invoke the provision of the Mutual Agreement Procedure, if any, provided therein, in the

¹ Substituted for "Member (Direct Taxes)" by SRO 725(I)/2011, dated July 28, 2011.

² Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19A", erroneously, later renumbered as "19D" by SRO 1032(I)/2006, October 03, 2006.

Form prescribed in rule ¹[19F].

- (2) The Competent Authority of Pakistan upon satisfaction that, -
- (a) the taxpayer has reasonable grounds to justify Competent Authority" assistance;
 - (b) the application has been made within two years from the date of notification of the cause of grievance; and
 - (c) the double taxation or other impending grievance is more than a mere possibility;
- shall cause to take up the matter with the Competent Authority of the country concerned and endeavor to resolve the matter through consultative measures.
- (3) In case the Competent Authority in Pakistan decides not to intervene in the matter, it will inform the taxpayer applicant within thirty days of the receipt of the application, of its decision and grounds thereof in writing.
- (4) If during the course of mutual agreement proceedings, the Competent Authority of the other country requires any clarification, verification of facts, or guarantees, that shall be communicated to the applicant taxpayer, and after the receipt of the same shall be passed on to the Competent Authority of the other country.
- (5) At any time, if the terms and conditions of the impending resolution are not satisfactory to the taxpayer, he may withdraw from the MAP proceedings and pursue any right of appeal under the normal course available.
- (6) The Competent Authority of Pakistan would communicate the outcome of the Mutual Agreement Proceedings taken up with the other country to the applicant taxpayer in writing.]

²[19E]. Action by the Competent Authority of Pakistan on an application received through the Competent Authority of a treaty partner country.-

- (1) Where a reference is received from the Competent Authority of a country outside Pakistan under an agreement with that country with regard to any action taken by any income-tax authority in Pakistan, the Competent Authority in Pakistan shall call for a report from the Commissioner concerned and, if required, examine the relevant records, and shall endeavour to arrive at a resolution of the case on

¹ Substituted for "19C" by SRO 1032(I)/2006, October 03, 2006.

² Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19B", erroneously, later renumbered as "19E" by SRO 1032(I)/2006, October 03, 2006.

unilateral basis in terms of the liberal interpretation of the legal provisions applicable.

- (2) The Competent Authority of Pakistan shall entertain all such requests from the Competent Authority of a treaty partner country that are about but not limited to –
 - (a) tax demands that have arisen or are likely to arise as a result of a tax audit, assessment or re-assessment proceedings, or a tax appeal, or a review by a Commissioner of Income Tax of an assessment or re-assessment proceedings on the grounds that it is prejudicial to the interest of the revenue;
 - (b) Withholding tax on income or other similar advance taxes that are levied under the Ordinance; and.
 - (c) interpretation and application of any provision of the laws governing the taxes covered in the relevant treaty as applicable to the non-resident person.
- (3) The Competent Authority of Pakistan may decline a MAP request made by the Competent Authority of a treaty partner country, if it is not received within two years from the date of notification of the order or notice giving rise to the cause of grievance.
- (4) In case the Competent Authority of Pakistan cannot resolve the matter on unilateral basis, it would cause to communicate with the Competent Authority of the other country, and both authorities would endeavor to resolve the matter through a consultative process, and arrive at a mutually agreed settlement.
- (5) If during the course of the mutual agreement proceedings, the Competent Authority of Pakistan requires any clarification, verification of facts, or an irrevocable bank guarantee, the same shall be communicated to the applicant taxpayer, under intimation to the Competent Authority of the country through which the reference for mutual agreement proceedings was received.
- (6) Wherever required the Competent Authority of Pakistan shall give an opportunity of being heard to the applicant taxpayer in person, through an authorized representative or a counsel.
- (7) The resolution arrived at under mutual agreement procedure, in consultation with the competent authority of the country outside Pakistan, shall be communicated, wherever necessary, to the Commissioner concerned, in writing.
- (8) During the pendency of the Mutual Agreement proceedings the Competent Authority of Pakistan may, depending on the merits of each case, direct the Commissioner concerned to put on hold the

recovery proceedings of any amount of tax, additional tax or penalty that may be outstanding against such taxpayer, if the taxpayer furnishes, as security, an irrevocable Bank Guarantee issued by any scheduled bank, or a Pakistani branch of a foreign bank approved by the State Bank of Pakistan to carry out business of banking in Pakistan as prescribed in rule ¹[19G].

- (9) The amount of the irrevocable Bank Guarantee shall be equal to –
- (a) the amount of tax, additional tax or penalty as has been imposed through the order or notice that is the subject matter of MAP proceedings; or
 - (b) if no amount has yet been imposed through an order or notice, the amount determined by the Commissioner concerned.
- (10) The Competent Authority of Pakistan shall endeavor to resolve or close the case within a period of one year from the date on which it receives the reference under the Mutual Agreement Procedure provision as contained in the Agreement for Avoidance of Double Taxation between Pakistan and that other state.
- (11) The effect to the resolution arrived at under Mutual Agreement Procedure shall be given by the Commissioner, notwithstanding any time limitations contained in the Ordinance, within thirty days of receipt of the same, if the taxpayer-
- (a) gives his acceptance to the resolution delivered under the Mutual Agreement Procedure; and
 - (b) withdraws his appeal, if any, pending on the issue which was the subject matter for adjudication under Mutual Agreement Procedure.
- (12) The amount of tax, additional tax or penalty already determined shall be recomputed in accordance with the decision taken under the Mutual Agreement Procedure in the manner laid down in the Ordinance and the rules in such a way it does not contravene or negate the resolution arrived at.
- (13) The Commissioner concerned shall draw-down upon the Bank Guarantee as specified in sub-rule (8) in writing within ten days from the notice of acceptance of MAP resolution given by the application in pursuance to the issuance of the resolution or notification of closure of the MAP proceedings by the Competent Authority of Pakistan].

¹ Substituted for "19D" by SRO 1032(I)/2006, dated October 03, 2006.

¹[19F]. Form of application for initiation of MAP Proceedings.-

Application under rule 19A shall be submitted on the form prescribed as under:

To

The Competent Authority of Pakistan,
²Federal Board of Revenue,
 Constitution Avenue,
 Islamabad.

Sir,

Whereas the applicant is aggrieved by the action of the tax authority of _____ (name of the country) in respect of the tax year ending on _____ for the reasons given hereunder, the matter may kindly be taken up with the competent authority of _____ (name of the country) under Article _____ of the _____ (specify the agreement) between Pakistan and country). The relevant details in this regard are as under:-

Name of the applicant	
Present and permanent address in Pakistan	
Residential status or nationality	
CNIC and NTN	
Entitlement to invoke MAP Proceedings (Residence or Nationality)	
Telephone No.	
Name and designation of Tax Authority in the foreign country (Treaty Partner)	
Date of the notice or order giving rise to the action	
Is the order or action of the income-tax authority of the country outside Pakistan not in accordance with the agreement? If	

¹ Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19C", erroneously, later renumbered as "19F" by SRO 1032(I)/2006, October 03, 2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

so, the reasons thereof (attach separate sheet if required).	
Have you filed any appeal in the foreign country against the order or notice giving rise to the cause of grievance?	

Copies of the following documents in support of our claim are enclosed, namely: -

- (1) Order or Notice giving rise to the cause of grievance
- (2) Computerized National Identity Card
- (3)

Verification

I. _____ son/ daughter/ wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____

Signatures: _____

Place _____

Name: _____

¹[19G]. Form of Irrevocable Bank Guarantee.-

An irrevocable Bank Guarantee shall be furnished in all cases, unless specifically exempted by the Competent Authority of Pakistan, on the format as prescribed as under:

To,

The President of Pakistan
acting through and represented
by the Commissioner ²["Inland Revenue"],
[INSERT: LTU/RTO]
Government of Pakistan
[INSERT: City]

Bank Guarantee

Bank Guarantee as security for keeping the recovery of Tax Demand in abeyance during the pendency of the proceedings of Mutual Agreement Procedure (MAP) under the Agreement for Avoidance of Double Taxation.

This Deed of Bank Guarantee made this _____ day of _____, 20____, by [INSERT: Name and Address of Guaranteeing Bank] (hereinafter called "the Bank", which expression shall, unless excluded by or repugnant to the context, include its successors and assignees) to the President of Pakistan acting through and represented by the Commissioner ³[] [INSERT: LTU/RTO], Government of Pakistan, [INSERT: City], (hereinafter called "the Government")

WHEREAS the Government has agreed that [INSERT: Name, Address, and National Tax Number of the Taxpayer] (hereinafter called "the Taxpayer", which expression shall, unless excluded by or repugnant to the context, include its successors and assignees) shall furnish a Bank Guarantee in respect of a demand of Rs.[INSERT: Amount of Tax in dispute] for the tax year(s)...., in lieu of which the recovery of any part of such demand shall not be enforced until thirty days after the Commissioner receives written notice of the MAP Agreement arrived at between the Competent Authorities of the Governments of Pakistan and the [INSERT: Name of the Country]

AND WHEREAS THE Bank has, at the request of the Taxpayer, agreed to execute these presents:

NOW THEREFORE THIS DEED WITNESSES AS FOLLOWS:

¹ Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19D", erroneously, later renumbered as "19G" by SRO 1032(I)/2006, October 03, 2006.

² The words "Income Tax Enforcement" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Income Tax Enforcement" omitted by SRO 1218(I)/2015 dated 08.12.2015.

In consideration of the Government agreeing to treat the Taxpayer as not in default for Rs.[INSERT: Amount of Tax in dispute, plus interest specified in paragraph 1 below] for the tax year(s)....,

1. The Bank irrevocably guarantees and undertakes, for the term provided in paragraph 2 that the Bank shall indemnify and keep indemnified the Government to the extent of the said sum of Rs.[INSERT: Amount of Tax in dispute] (Rupees [written text] and the recurring additional tax accruing at the rate specified in the Ordinance. The Bank further guarantees and undertakes that on advice from the Government that the Taxpayer has failed and neglected to observe any of its obligations to the Government with regard to the terms and conditions of any agreements between the Taxpayer and the Government or between the Competent Authority of Pakistan and that of the country on whose request MAP proceedings were initiated that may underlie or subsequently cover and encompass this Bank Guarantee, the decision of the Government as to whether any amount should be paid out by the Bank to the Government hereunder shall be final and binding.
2. The Bank further agrees that the guarantee herein contained shall remain in full force and effect for a period of one year from the date hereof or till [INSERT: date]; and if the Government, in case the MAP proceedings are not finalized till the aforementioned date, does not receive a renewal of this Bank Guarantee or a substitute Bank Guarantee for the amounts of tax and interest in dispute prior to thirty days before the expiration date of this Bank Guarantee, the Government may instruct the Bank to pay the guaranteed amounts prior to expiration of the Bank Guarantee.

Provided that, notwithstanding any other thing contained herein, the liabilities of the Bank shall be limited to the maximum of the guaranteed amount of Rs.[INSERT: Amount of tax in dispute] (Rupees [INSERT: written text]), as increased by interest pursuant to paragraph 1 during the term of this Bank Guarantee; and unless a claim in writing is lodged with the Bank, or action to enforce the claim under the guarantee is filed or initiated against the Bank, within six months from the date of expiry of the guarantee period fixed hereunder or where such period is extended under the terms of this guarantee from the date of such extended period as the case may be, all the rights of the Government under this guarantee shall be forfeited and the Bank shall be relieved and discharged from liabilities hereunder.

3. The obligations of the Bank to the Government under this Bank Guarantee will terminate on issuance of the Notification by the Commissioner drawing down upon the bank guarantee upon the occurrence of any of the following; namely:-

- (i) the payment by the Bank or the Taxpayer to the Government of the guaranteed amounts;
 - (ii) the payment by the taxpayer to the government of all amounts owed, as agreed to by the Competent Authorities in a MAP Agreement;
 - (iii) a MAP Agreement by the Competent Authorities proclaiming that the government will not seek to recover any part of the previously-demanded amount; or
 - (iv) the taxpayer furnishes to the Government afresh security from the Bank, or a similar security from another Bank.
4. The guarantee herein contained shall not be discharged or affected by any change in the constitution either of the taxpayer or of the Bank.
5. The Government shall have the fullest liberty without affecting the guarantee to postpone for any time, or from time to time, any of the powers exercisable by it against the taxpayer, or to either enforce or forbear any of the terms and conditions under this guarantee or under the Ordinance and the rules, and the Bank shall not be released from its liabilities under this guarantee by any exercise by the government of the liberty with reference to the matter aforesaid or by reasons of time being given to the taxpayer, or by any other act of forbearance or enforcement on the part of the Government, or by any indulgence by the Government to the taxpayer, or by any other matter or thing whatsoever which under the law relating to sureties would but for these provision have the effect of so releasing the Bank from its such liability.
6. The Bank hereby agrees and undertakes that any claim which the Bank may have against the taxpayer shall be subject and subordinate to the prior payment and performance in full of all the obligations of the Bank hereunder and the Bank will not without prior written consent of the Government exercise any legal rights or remedies of any kind in respect of any such payment or performance so long as the obligations of the Bank hereunder remain owing and outstanding, regardless of the insolvency, liquidation or bankruptcy of the taxpayer or otherwise howsoever. The Bank will not counter claim or set off against its liabilities to the Government hereunder any sum outstanding to the credit of the Government with it.
7. This Bank Guarantee shall be governed by and construed in accordance with the laws of the Islamic Republic of Pakistan (without regard to its principles of conflict of laws).
8. The Bank undertakes not to revoke this guarantee during its currency

except with the prior consent of the Government in writing.

9. Notwithstanding anything hereinbefore contained liability of the Bank under this guarantee is restricted to Rs.[INSERT: Amount of Tax in dispute, plus interest specified in paragraph 1 above] (Rupees [written text]) and is valid for the period(s) described in paragraph 2 above. Unless a demand or claim under this guarantee is lodged with the Bank on or before [INSERT: date, as established in paragraph 2 above], all rights of the Government under the said guarantee shall be forfeited and the Bank shall be relieved and discharged from all liabilities there under whether or not this document shall have been returned to the Bank.

IN WITNESS WHEREOF, the Bank, through its duly authorized representative, has set its hand stamp on this _____ day of _____ at _____

- | | | |
|-----|-----------|--|
| i. | Witness | For and on behalf of the Bank |
| | Signature | Signature |
| | Name | Name |
| | Date | Designation |
| | | |
| ii. | Witness | [Attorney per power of Attorney No. _____] |
| | Signature | |
| | Name | |
| | Date | |
| | | |

¹[19H. Application of this rule: - (1) This rule applies for the purposes of ²[sub-section (7) of section 37 and] sub-sections (5), (6) and (7) of section 101A to prescribe:

- (a) documents and statement for information required to be furnished to the Commissioner under sub-section (7) of section 101A;
- (b) fair market value of the assets for the purposes of sub-section (5) of section 101A; ³[]

¹ Rule 19H inserted by S.R.O.960(I)/2021 dated 02.08.2021.

² Expression inserted by S.R.O. 776(I)/2023 dated 27.06.2023.

³ The word "and" omitted by S.R.O. 776(I)/2023 dated 27.06.2023.

- (c) determination of reasonable attribution of income of the non-resident in respect of assets located in Pakistan for the purposes of sub-section (6) of section 101A ¹]; and]

- ²[(d) fair market value of shares for the purposes of sub-section (7) of section 37.]

(2) The value of a share or interest as mentioned in sub-section (5) of section 101A shall be computed in the following manner, namely: —

- (a) in case shares or securities are traded on any stock exchange and the transaction is carried out through the stock exchange, fair market value of such shares and securities shall be the transaction value as recorded in such stock exchange on the date of transaction;
- (b) in case shares or securities are traded on any stock exchange and the transaction is not carried out through the stock exchange, fair market value of such shares and securities shall be the market price (day-end price) of such shares or securities traded on stock exchange on the date of transaction:

Provided that if the shares or securities are not traded on the stock exchange on the date of transaction, fair market value of such shares and securities shall be the market price (day-end price) of such shares or securities traded on a date immediately preceding the date of transaction when such shares and securities were traded on the stock exchange.

- (c) in case shares or securities are not traded on any stock exchange and the shares are equity shares, the fair market value shall be computed according to the following formula, namely: —

$$(A + B + C - D) E/F$$

where—

A book value of all assets, other than those mentioned in component B;

B fair market value under section 68 in respect of:

- (i) immovable property; and

¹ Full stop substituted by S.R.O. 776(I)/2023 dated 27.06.2023.

² Clause (d) added by S.R.O. 776(I)/2023 dated 27.06.2023.

- (ii) assets as mentioned in subsection (5) of section 38 under section 68;
 - C** fair market value of shares and securities as computed in this sub-rule;
 - D** book value of liabilities shown in the balance sheet excluding contingent liabilities, provisions made for meeting liabilities, paid-up capital regarding equity shares, reserves and surpluses, amount set apart for dividends where such dividends (regarding equity as well as preference shares) have not been declared and provision made for taxation;
 - E** paid-up value of equity shares; and
 - F** paid-up equity share capital.
- (d) in case shares or securities are not traded on any stock exchange and the shares are not equity shares, the fair market value shall be estimated to be price it would fetch if sold in the open market on the date of transaction:
- Provided that where the Commissioner is not satisfied with the valuation, the Commissioner may appoint any expert as is considered necessary for the purposes of obtaining valuation under section 222.
- (e) in case of interest by a member in an association of persons, the fair market value shall be computed in the following manner, namely:—

A + B

Where —

- A** capital contributed by the member in the association of persons;
- B** share of the member in the value of the association of persons as is in excess of capital contributed.

- (f) value of the association of persons, as mentioned in clause (e) shall be computed in accordance with any internationally accepted valuation methodology:

Provided that where the Commissioner is not satisfied with the valuation or the valuation methodology, the Commissioner may appoint any expert as is considered necessary for the purposes of obtaining valuation under section 222.

- (g) If the transaction value of the share is higher than the value of share determined under this rule, then the value of a share shall be the transaction value of the share.

(3) For the purpose of sub-section (6) of section 101A, income attributable to assets located in Pakistan shall be computed according to the following formula, namely: —

$$(A/B) \times C$$

where —

- A** income from the transfer of share of, or interest in, computed in accordance with the provisions of section 101, as if, such share or interest is located in Pakistan;
- B** fair market value of assets located in Pakistan from which the share or interest referred to in A derives its value substantially
- C** fair market value of all the assets of the company, computed under these rules.

(4) If the taxpayer required to furnish information under sub-section (7) or under these rules or transferor of the share or interest in the company or the entity fails to provide the information required under section 101 or under these rules the gain shall be computed in such manner as the Commissioner deems appropriate on the basis of whatever information available or obtained from any person or source.

(5) Every taxpayer through which a non-resident company holds, directly or indirectly, assets, the value of which is derived, wholly or principally from the assets located in Pakistan and the non-resident company disposes of the asset, the taxpayer shall furnish to the Commissioner within sixty days of the transaction of disposal or alienation of the asset by the non-resident company, the information and documents as specified in Form A of this rule:

Provided that where the said period of sixty days has already expired before coming into force of this rule, and the transaction has been made after first of July, 2018, the information and documents specified in Form A shall be furnished within thirty days of coming into force of this rule.

(6) The provisions of Division IV of Part V of Chapter X and section 205 shall apply, *mutatis mutandis*, to the person required to deduct tax under sub-section (8) of section 101A and company required to collect tax under sub-section (9) of section 101A.

¹[(7) For the purpose of determining fair market value of shares under sub-section (7) of section 37, component D in the formula in clause (c) of sub-rule (2) shall be taken as zero.

(8) State Bank of Pakistan shall not allow transfer or registration of repatriable shares unless prescribed certificate from the Commissioner, to the effect that the tax liability under sub-sections (6) to (10) of section 37 is discharged, is provided by the person selling the shares.]

Form A

[To be filled and furnished along with required documents as per section 107(7)]

Part I

(Taxpayer's Information)

Name and address of the taxpayer required to furnish information under section 101(7)_

NTN_____

Details of the transaction/asset(s) disposed of _____

Please attach the following documents and information with this form:

- (a) Balance Sheet and financial statements of the latest accounting period/tax year of the buyer and the seller

¹ Sub-rules (7) and (8) added by S.R.O. 776(I)/2023 dated 27.06.2023.

- (b) Copy of the Agreement of the transaction
- (c) Summary of all written and oral agreements and understandings relating to the transaction

Part II

(Seller's Information)

Name and full particulars of the person _____

Whether the person is Resident or Non-resident _____

Address of the person and country of residence _____

Nature of asset disposed of by the seller _____

Whether the asset was disposed of at fair market value _____

Total Gross Consideration received _____

(including consideration in kind or waiver of any liability etc.)

Part III

Buyer's Information

Name and full particulars of the person _____

Whether the person is Resident or Non-resident _____

Address of the person and country of residence _____

Nature of asset acquired _____

Whether the asset was acquired at fair market value_____

Total Gross Consideration paid_____

(including consideration in kind or waiver of any liability etc.)

Whether independent valuation of the asset was made(Yes/No)_____

if Yes, please provide the copy of independent valuation

if No, what was the basis of valuation of the asset_____

Place/country where transaction was completed_____.]

¹**[19I. Application of this rule. –** (1) This rule applies for the purposes of second proviso to sub-section (1) of section 37A.

(2) Section 37A shall not apply to the disposal of shares of listed companies otherwise than through registered stock exchange and which are not settled through NCCPL.

(3) For the purposes of second proviso to sub-section (1) of section 37A, “shares of a listed company” shall not include units of a mutual fund or collective investment scheme or a REIT scheme or derivative products and provisions of section 37A shall remain applicable on disposal of such units, schemes or products.

Explanation. – It is clarified that the provisions of section 37A shall remain applicable on transactions of shares of listed companies as recorded in the system of NCCPL and reported in accordance with Eighth Schedule of the Income Tax Ordinance 2001.]

¹ Rule 19I inserted by S.R.O. 776(I)/2023 dated 27.06.2023.

CHAPTER - VI**TRANSFER PRICING****20. Application of this chapter.-**

This chapter applies for the purposes of section 108 mainly, which provide the Commissioner with the power to distribute, apportion or allocate income, expenditures or tax credits between associates in respect of transactions not made in accordance with the arm's length principle.

21. Interpretation.-

(1) In this Chapter,-

- (a) "comparable uncontrolled transaction", in relation to a controlled transaction, means an uncontrolled transaction that satisfies one of the following conditions, namely:-
 - (a) the differences (if any) between the two transactions or between persons undertaking the transactions do not materially affect the price in the open market, the resale price margin or the cost plus mark up, as the case may be; or
 - (b) if the differences referred to in sub-clause (i) do materially affect the price in the open market, the resale price margin or the cost plus mark up, as the case may be, then reasonably accurate adjustments can be made to eliminate the material effects of such differences;
- (b) "controlled transaction" means a transaction between associates;
- (c) "transaction" means any sale, assignment, lease, license, loan, contribution, right to use property or performance of services;
- (d) "uncontrolled persons" means persons who are not associates; and
- (e) "uncontrolled transaction" means a transaction between uncontrolled persons.

22. Subject to the other rules in this Chapter, the Commissioner, in applying this Chapter shall also be guided by international standards, case law and guidelines issued by the various tax-related internationally recognized organizations.

23. Arm's length standard.-

- (1) In determining the income of a person from a transaction with an associate, the standard to be applied by the Commissioner shall be that of a person dealing at arm's length with a person who is not an associate (referred to as the "arm's length standard").
- (2) A controlled transactions shall meet the arm's length standard if the result of the transaction is consistent with the result (referred to as the "arm's length result") that would have been realized if uncontrolled persons had engaged in the same transaction under the same conditions.
- (3) Subject to sub-rule (6), the following methods shall apply for the purposes of determining an arm's length result, namely:-
 - (a) the comparable uncontrolled-price method;
 - (b) the resale price method;
 - (c) the cost plus method; or
 - (d) the profit split method.
- (4) The method in clause (d) shall apply only where the methods in clauses (a), (b) and (c) cannot be reliably applied.
- (5) As between clauses (a), (b) and (c), the method that, having regard to all the facts and circumstances, provides the most reliable measure of the arm's length result as in the opinion of Commissioner shall be applied.
- (6) Where the arm's length result cannot be reliably determined under one of the methods in sub-rule (3) the Commissioner may use any method provided it is consistent with the arm's length standard.

24. Comparable uncontrolled price method.-

The comparable uncontrolled price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the amount charged in a comparable uncontrolled transaction.

25. Resale price method.-

- (1) The resale price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the resale gross margin realized in a comparable uncontrolled transaction.

- (2) The following steps shall apply in determining the arm's length result under the resale price method, namely:-
 - (a) determine the price that a product purchased from an associate has been sold to a person who is not an associate (referred to as the "resale price"); and
 - (b) from the resale price is subtracted a gross margin (referred to as the "resale gross margin") representing the amount that covers the person's selling and other operating expenses and, in light of the functions performed (taking into account assets used and risks assumed), make an appropriate profit;
 - (c) from that amount is subtracted any other costs associated with the purchase of the product, such as customs duty; and
 - (d) the amount remaining is the arm's length result.
- (3) The resale price margin of a person in a controlled transaction may be determined by reference to:-
 - (a) the resale price margin that the person earns on products purchased and sold in a comparable uncontrolled transaction; or
 - (b) the resale price margin that an independent person earns in comparable uncontrolled transaction.

26. Cost plus method.-

- (1) The cost plus method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the cost plus markup realised in a comparable uncontrolled transaction.
- (2) The following steps shall apply in determining the arm's length result under the cost plus method, namely:-
 - (a) determine the costs incurred by the person in a controlled transaction;
 - (b) to this amount is added a mark up (referred to as the "cost plus mark up" to make an appropriate profit in light of the functions performed and market conditions; and
 - (c) the sum of the amounts referred to in clauses (a) and (b) is the arm's length result.
- (3) The cost plus mark up of a person in a controlled transaction may be determined by reference to:-

- (a) the cost plus mark up that the person earns in a comparable uncontrolled transaction; or
- (b) the cost plus mark up that an independent person earns in comparable uncontrolled transaction.

27. Profit split method.-

- (1) The profit split method may be applied where transactions are so interrelated that the arm's length result cannot be determined on a separate basis.
- (2) The profit split method determines the arm's length result on the basis that the associates form a firm and agree to divide profits in the manner that independent persons would have agreed on the basis that they are dealing with each other at arm's length.
- (3) The Commissioner may determine the division of profits on the basis of a contribution analysis, a residual analysis or on any other basis as appropriate having regard to the facts and circumstances.
- (4) Under contribution analysis, the total profits from controlled transactions shall be divided on the basis of the relative value of the functions performed by each person participating in the controlled transactions.
- (5) Under residual analysis, the total profits from controlled transactions shall be divided as follows:-
 - (a) each person shall be allocated sufficient profit to provide the person with a basic return appropriate for the type of transactions in which the person is engaged; and
 - (b) any residual profit remaining after the allocation in clause (a) shall be allocated on the basis of division between independent persons determined having regard to all the facts and circumstances.
- (6) For the purposes of clause (a) of sub-rule (5), the basic return shall be determined by reference to market returns achieved for similar types of transactions by independent persons.

¹[CHAPTER – VIA**DOCUMENTATION AND COUNTRY-BY-COUNTRY REPORTING REQUIREMENTS****PART – I****PRELIMINARY**

27A. Application of this chapter:- (1) This chapter shall apply for the purposes of sub-sections (3) to (5) of section 108.

(2) The purpose of this Chapter is to prescribe documents, information, files and reports which certain taxpayers are required to keep, maintain and furnish to the ²[Board and the] Commissioner under sub-sections (3) to (5) of section 108.

(3) Noting in this Chapter shall preclude a taxpayer accounting for income chargeable under the Ordinance, from-

- (a) Maintaining any books of account, documents or records in addition to those prescribed in these rules; or
- (b) Maintaining the books of accounts, documents or records in the manner prescribed keeping in view the head of the income of the taxpayer and, wherever applicable, the nature of the taxpayer's business.

(4) **Definitions.** - In this Chapter,-

- (a) "consolidated financial statements" mean the financial statements of an MNE group in which the assets, liabilities, income, expenses and cash flows of the ultimate parent entity and the constituent entities are presented as those of a single economic entity;
- (b) "competent authority agreement" means an agreement,-
 - (i) that is between authorised representatives of those foreign jurisdictions that are parties to an international agreement with Pakistan; and
 - (ii) that provides legal authority for the automatic exchange of country-by-country reports between the party jurisdictions;
- (c) "constituted entity" means,-
 - (i) any separate entity of an MNE group that is included in the consolidated financial statements of the MNE group for financial reporting purposes or would be so included if equity interests in such business unit of an MNE group were to be traded on a stock

¹ New Chapter-VIA inserted through SRO 1191(1)/2017 dated 16th November, 2017

² The words inserted through SRO 144(I)/2018 dated 9th February, 2018

exchange;

- (ii) any such entity that is excluded from the MNE group's consolidated financial statements solely on size or materiality grounds; and
- (iii) any permanent establishment of any separate entity of the MNE group included in sub-clause (i) or (ii), provided the entity prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

¹ [Explanation.- The expression "constituent entity resident in Pakistan" wherever appearing in this Chapter shall include permanent establishment in Pakistan of a non-resident person;]

- (d) "country-by-country report" means a report in respect of an MNE group, containing-
 - (i) the aggregate information in respect of the amount of revenue, profit or loss before income tax, amount of income tax paid, amount of income tax accrued, stated capital, accumulated earnings, number of employees and tangible assets not being cash or cash equivalents, with regard to each country or territory in which the group operates;
 - (ii) the details and identification of each constituent entity of the group including the country or territory in which such constituent entity is incorporated or organised or established and the country or territory where it is resident; and
 - (iii) detailed description of the nature and details of the main business activity or activities of each constituent entity; and
- (e) ²["entity" means a company or an association of persons;]
- (f) "fiscal year" means-
 - (i) a tax year, in a case where the ultimate parent entity or surrogate parent entity is resident of Pakistan; and
 - (ii) an annual accounting period with respect to which the ultimate parent entity of the MNE group prepares its financial statements under any law for the time being in force or the applicable accounting standards of the country or territory of which such entity is a resident, in case the ultimate parent entity or surrogate parent

¹ Explanation inserted through SRO 144(I)/2018 dated 9th February, 2018

² Clause (e) substituted through SRO 144(I)/2018 dated 9th February, 2018 substituted clause (e) is read as follows: "entity" includes a company;

entity is not resident of Pakistan;

- (g) “group” means a collection of entities related through ownership or control, such that-
 - (i) it is either required to prepare consolidated financial statements for financial reporting purposes under any law for the time being in force or the accounting standards of the country or territory of which the parent entity is resident; or
 - (ii) would have been required to be prepared had the equity shares of any of the entity were listed on a stock exchange in the country or territory of which the parent entity is resident;
- (h) “international agreement” means an agreement referred to in sub-section (1) of section 107 and includes the Multilateral Convention for Mutual Administrative Assistance in Tax Matters, any bilateral or multilateral tax convention or any Tax Information Exchange Agreement to which Pakistan is a party and that by its terms provides legal authority for the exchange of tax information between jurisdictions, including automatic exchange of such information;
- (i) “MNE group” means any group that-
 - (i) includes two or more entities the tax residence for which is in different jurisdictions or includes an entity that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction; and
 - (ii) has a total consolidated group revenue equivalent to seven hundred and fifty million euros or more, or an equivalent amount in Pakistan Rupees, during the fiscal year immediately preceding the reporting fiscal year as reflected in its consolidated financial statements for such preceding fiscal year;
- ¹[(j) “related party” means an associate as defined in section 85 of the Ordinance;]
- ²[(k) “reporting entity” means the constituent entity including the parent entity or the surrogate parent entity or any constituted entity under rule 27D, that is required to file a country-by-country report in its jurisdiction of tax residence on behalf of the MNE group;
- (l) “reporting fiscal year” means that fiscal year, the financial and operational results of which are reflected in the country-by-country report;
- (m) “surrogate parent entity” means any constituent entity of the MNE group

¹ New clause (j) inserted through SRO 144(I)/2018 dated 9th February, 2018

² Clause (j), (k), (l), (m) and (o) renumbered as (k), (l), (m), (n) and (o) through SRO 144(I)/2018 dated 9th February, 2018

that has been designed by such MNE group, in place of the ultimate parent entity, to file the country-by-country reports in the country or territory in which the said constituent entity is resident, on behalf of such MNE group;

- (n) “systemic failure” with respect to a country or territory means that the country or territory has a competent authority agreement in effect with Pakistan, for automatic exchange of country-by-country reports, but-
 - (i) has suspended automatic exchange, for reasons other than those that are in accordance with the terms of that agreement; or
 - (ii) otherwise persistently failed to automatically provide to Pakistan country-by-country reports in its possession of MNE groups that have constituent entity or entities in Pakistan;
- (o) “ultimate parent entity” means a constituent entity of an MNE group that meets the following criteria, namely:-
 - (i) it owns directly or indirectly a sufficient interest in one or more constituent entities of such MNE group such that it is required to prepare consolidated financial statements under any law for the time being in force or the accounting standards of the country or territory of which the entity is resident or it would have been required to prepare a consolidated financial statement had the equity shares of any of the enterprises were listed on a stock exchange in the country or territory of which the entity is resident; and
 - (ii) there is no other constituent entity of such MNE group that owns directly or indirectly an interest described in sub-clause (i) in the first mentioned constituent entity.

PART-II

COUNTRY-BY-COUNTRY REPORTING REQUIREMENTS

27B. For every fiscal year, every constituent entity resident in Pakistan, if the constituent entity is not the ultimate parent company or the surrogate parent entity, shall furnish to the Board, on or before the date the constituent entity is required to file return under section 118, the details of the ultimate parent entity or the surrogate parent entity of the MNE group and the country or territory of which the said entities are resident:

Provided that for fiscal year relating to tax year 2017, the information shall be provided by ¹[twenty eight] day of February, 2018.

¹ In rule 27B and 27C the word “fifteenth” wherever appears substituted through SRO 144(I)/ 2018 dated 9th February, 2018

27C. For every fiscal year, every constituent entity resident in Pakistan, if the constituent entity is the ultimate parent company or the surrogate parent entity, shall furnish to the Board, on or before the date the constituent entity is required to file return under section 118, the information whether the constituent entity is an ultimate parent entity or the surrogate parent entity:

Provided that for fiscal year relating to tax year 2017, the information shall be provided by ¹[twenty eight] day of February, 2018 ²[.]

³[Provided further that a constituent entity, being a surrogate parent entity, shall furnish to the Board, on or before the date the surrogate parent entity is required to file return under section 118, the details of the ultimate parent entity of the MNE group and the country or territory of which the said entity is resident.]

27D. (1) Every ultimate parent entity or the surrogate parent entity resident in Pakistan shall, for every reporting fiscal year in respect of the MNE group of which it is a constituent entity, furnish country-by-country report to the Board on or before the due date specified under rule 27G.

(2) The Board, for every reporting fiscal year in respect of every MNE group, whose ultimate parent entity or the surrogate parent entity resident in Pakistan is required to furnish country-by-country report under sub-rule (1) of the constituent entity under rule 27E, shall transmit and exchange country-by-country reports to the jurisdictions that are parties to the competent authority agreement as defined in clause (b) of sub-rule (4) of rule 27A, on or before the due date specified under rule 27G.

(3) The requirements under sub-rules (1) and (2) shall be for reporting fiscal years relating to tax year 2017 and onwards ⁴[.]

⁵[Provided that the provisions of this chapter shall not apply to tax year 2017 if it commences before first day of January, 2016.]

27E. A constituent entity resident in Pakistan, which is neither the ultimate parent entity nor the surrogate parent entity of an MNE group, shall file a country-by-country report to the Board with respect to the reporting fiscal year of an MNE group of which it is a constituent entity, on or before the date specified under rule 27G, if-

- (a) the ultimate parent entity of the MNE group is not obligated to file a country-by-country report in the country or territory of which the ultimate parent entity is resident;
- (b) the country or territory in which the ultimate parent entity is resident has an international agreement to which Pakistan is a party but does not

¹ In rule 27B and 27C the word "fifteenth" wherever appears substituted through SRO 144(I)/ 2018 dated 9th February, 2018

² Full stop substituted by colon through SRO 144(I)/2018 dated 9th February, 2018

³ New proviso added through SRO 144(I)/2018 dated 9th February, 2018

⁴ Full stop substituted by colon through SRO 144(I)/2018 dated 9th February, 2018

⁵ New provision added through SRO 144(I)/2018 dated 9th February, 2018

have a competent authority agreement to exchange country-by-country report; or

- (c) there has been a systemic failure of the country or territory of which the ultimate parent entity is a resident and the said failure has been intimated by the Board to such constituent entity:

Provided that where there are more than one constituent entities of the same MNE group that are resident in Pakistan and one or more of the above conditions apply, the MNE group may designate one of such constituent entities to furnish the country-by-country report to the Board with respect to any reporting fiscal year on or before the date specified under rule 27G and to intimate in writing to the Board that the filing is intended to satisfy the filing requirement of all the constituent entities of such MNE group that are resident in Pakistan ¹[:]

² [Provided further that the provisions of this rule shall not apply to a constituent entity if the ultimate parent entity or the surrogate parent entity of the constituent entity is not required to file country-by-country report in its jurisdiction of residence only for the reason that as per rules of the jurisdiction of the ultimate parent entity or the surrogate parent entity, total consolidated group revenue, in near equivalent amount in domestic currency, is less than seven hundred and fifty million euros.]

27F. The provisions of rule 27E shall not apply, if a surrogate parent entity of the MNE group has furnished a country-by-country report with respect to any reporting fiscal year with the tax authority of country or territory of which the surrogate parent entity is a resident on or before the date specified under rule 27G and satisfies the following conditions, namely:-

- (a) the surrogate parent entity is required to file the country-by-country reports in the country or territory in which such entity is resident;
- (b) the country or territory in which the surrogate parent entity is resident has a competent authority agreement with Pakistan;
- (c) the country or territory in which the surrogate parent entity is resident has not intimated the Board of a systemic failure;
- (d) the country or territory in which the surrogate parent entity is resident has been intimated in writing by the said entity that it is the surrogate parent entity designated by the MNE group; and
- (e) the Board has been intimated in accordance with rule ³[27B].

¹ Full stop substituted by colon through SRO 144(I)/2018 dated 9th February, 2018

² New provision added through SRO 144(I)/2018 dated 9th February, 2018

³ Figures 27D substituted by 27B through SRO 144(I)/2018 dated 9th February, 2018

27G. (1) The country-by-country report required to be filed under this chapter shall be filed not later than twelve months after the last day of the reporting fiscal year of the MNE group, in the manner and as provided in Form A and Tables specified in the Schedule to this Chapter:

Provided that for tax year 2017 country-by-country report required to be filed under this chapter shall be filed ¹[not later than fifteen months after the last day of the reporting fiscal year of the MNE group:

Provided further that where the country-by-country report is required to be filed under rule 27E and notification of systemic failure has been received by the constituent entity, the said period of twelve months shall be further extended by forty-five days, from the date of receipt of the notification.]

(2) The country-by-country reports required to be transmitted and exchanged under rule 27D to the jurisdictions that are parties to the competent authority agreement as defined in clause (b) of sub-rule (4) of rule 27A shall be so transmitted and exchanged not later than fifteen months after the last day of the reporting fiscal year of the MNE group, in the manner and as provided in Form A and Tables specified in the Schedule to this Chapter:

Provided that for tax year 2017 country-by-country report required to be transmitted and exchanged by the Board under this chapter shall be transmitted and exchanged ²[not later than eighteen months after the last day of the reporting fiscal year of the MNE group.]

³[(3) This rule shall not have effect for tax year 2017 in respect of constituent entity required to file country-by-country report under rule 27E provided that the information required to be furnished under rule 27B, 27C or under first proviso to sub-rule(1) of rule 27E, as the case may be, has been furnished to the Board.]

27H. (1) The country-by-country reports shall be appropriately used.

(2) Appropriate use of country-by-country reports means that the data or information obtained from such reports shall only be used for purposes of-

- (a) conducting high level and informed transfer pricing risk assessment;
- (b) assessment of other base erosion and profit shifting (BEPS) related risks;
- (c) economic and statistical analysis, where appropriate.

¹ Expressions "by thirty first day of March, 2018" substituted and thereafter new provision added through SRO 144(I)/2018 dated 9th February 2018.

² The words "by thirtieth day of June, 2018" substituted through SRO 144(I)/2018 dated 9th February 2018.

³ New sub-rule (3) added through SRO 144(I)/2018 dated 9th February 2018.

Explanation.- For the purpose of clause (b), BEPS related risks refer to risks that may result in the erosion of Pakistan's tax base resulting from strategies adopted by the MNE groups that make use of tax rules and legislation of different jurisdictions to artificially shift profits to low or no tax jurisdictions where there is little or no economic activity and consequently reduce the overall tax payable by the MNE group. The rules or legislation may include tax credit, country-by-country of losses, hybrid entities, hybrid financial instruments, conduit companies, the use of derivatives to avoid withholding taxes, and profit shifting using the contractual allocation of risk and the pricing of intangibles.

(3) The data in the country-by-country reports shall not be used for purposes of making transfer pricing adjustments on the basis of an income allocation formula or based on a global formulary apportionment of income.

Explanation.- For the removal of doubt it is hereby clarified that nothing in this rule shall prevent making enquiries into the MNE group's transfer pricing arrangements or into other tax matters in the course of a transfer pricing audit.

(4) Transfer Pricing risk assessment based on the data contained in country-by-country reports shall not be made by an authority below the rank of Commissioner or Director, as the case may be:

Provided that such authority shall obtain prior approval for conducting risk assessment from Director General of Transfer Pricing to ensure that data or information contained in country-by-country report has not been used inappropriately.

(5) To ensure that data or information contained in country-by-country report has been used appropriately in making transfer pricing risk assessment, Director General of Transfer Pricing, on its own or on a request, may issue a circular setting out the guidance or instructions on appropriate use of data contained in such reports and shall be binding on the tax authorities.

(6) Subject to the Ordinance, Director General of Transfer Pricing in issuing circulars referred to in sub-rule (5) shall also be guided by international standards and guidelines issued by the various tax-related internationally recognized organizations.

(7) Where the information or data contained in country-by-country report has not been used appropriately, the Board shall-

- (a) notify the breach of appropriate use, to the Coordinating Body Secretariat of Organization of Economic Cooperation and Development (OECD) or other competent authority; and
- (b) concede inappropriate adjustments in competent authority proceedings that involve a tax adjustment using an income allocation formula or a global formulary apportionment of income based on information from country-by-country report.

(8) The Board may, from time to time, review and update any existing or additional requirements for appropriate use of data or information contained in country-by-country reports.

27I. The Board shall preserve the confidentiality of the information contained in the country-by-country report at least to the same extent that would apply if such information were provided to it under the provisions of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

27J. On behalf of the Board, Director General of Transfer Pricing shall be the authority authorized to:

- (a) receive country-by-country reports as specified in rule 27D; and
- (b) transmit and exchange country-by-country reports to the jurisdictions that are parties to the competent authority agreement as defined in clause (b) of sub-rule (4) of rule 27A:

Provided that till the appointment of Director General of Transfer Pricing, the authority to receive, transmit or exchange country-by-country reports shall be the Member (Inland Revenue Policy).

PART – III**DOCUMENTATION REQUIREMENTS**

27K. Notwithstanding the provisions of sub-clause (ii) of clause (i) of sub-rule (4) of rule 27A, every taxpayer, being a constituent entity of an MNE group and having a turnover of more than one hundred million Rupees, shall keep and maintain a master file.

27L. Master file as referred to in rule 27K, shall contain standardised information relevant for all MNE group members and must include-

- (a) Chart illustrating the MNE's legal and ownership structure and geographical location of operating entities;
- (b) general written description of the MNE's business including-
 - (i) important drivers of business profit;
 - (ii) a description of the supply chain for the group's five largest products or service offering by turnover plus any other products or services amounting to more than five percent of group turnover. The required description could take the form of a chart or a diagram;
 - (iii) a list and brief description of important service arrangements between members of the MNE group, other than research and development (R&D) services, including a description of the capabilities of the principal locations providing important services and transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services;
 - (iv) a description of the main geographic markets for the group's products and services that are referred to in sub-clause (ii);
 - (v) a brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risks assumed and important assets used; and
 - (vi) a description of important business restructuring transactions, acquisitions and divestitures occurring during the fiscal year;
- (c) information of intangible, including-
 - (i) a general description of the MNE's overall strategy for the development, ownership and exploitation of intangibles, including location of principal R&D facilities and location of R&D management;

- (ii) a list of intangibles or groups of intangibles of the MNE group that are important for transfer pricing purposes and which entities legally own them including entities responsible for the Development, Enhancement, Management, Protection or Exploitation (DEMPE) functions with respect to such intangibles;
 - (iii) a list of important agreements among identified associated enterprises related to intangibles, including cost contribution arrangements, principal research service agreements and licence agreements;
 - (iv) a general description of the group's transfer pricing policies related to R&D and intangibles; and
 - (v) a general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned, including the entities, countries and compensation involved;
- (d) inter-company financial activities, including-
- (i) a general description of how the group is financed, including important financial arrangements with unrelated lenders;
 - (ii) The identification of any members of the MNE group that provides a central financing function for the group, including the country under whose laws the entity is organised and the place of effective management of such entities; and
 - (iii) a general description of the MNE's general transfer pricing policies related to financing arrangements between associated enterprises; and
- (e) annual consolidated financial statement for the fiscal year concerned if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes.

27M. Every taxpayer shall keep, maintain and make available, a local file for all transactions, exceeding fifty million Rupees, with the associates. The local file shall be made available, if required by the Commissioner under section 108, at any time after the due date of filing of return under section 118.

27N. Local file referred to in rule 27M, shall include-

- (a) local entity structure including its management structure of the local entity, a local organization chart and a description of the individuals to whom local management reports and the country or countries in which such individuals maintain their principal offices;

- (b) a detailed description of the business and business strategy pursued by the local entity including an indication whether the local entity has been involved in or affected by business restructurings or intangibles transfers in the present or immediately past year and an explanation of those aspects of such transactions affecting the local entity;
- (c) key competitors;
- (d) information for each category of controlled transactions in which the taxpayer is involved, including-
 - (i) a description of all the controlled transactions (e.g. procurement of manufacturing services, purchase of goods, provision of services, loans, financial and performance guarantees, licences of intangibles, etc.) and the context in which such transactions take place;
 - (ii) the amount of intra-group payments and receipts for each category of controlled transactions involving the local entity i.e. payments and receipts for products, services, royalties, interest, etc) broken down by tax jurisdiction of the foreign payer or recipient;
 - (iii) an identification of associated enterprises involved in each category of controlled transactions and the relationship amongst them;
 - (iv) detailed list of all inter-company agreements and copies of all such agreements concluded by the taxpayer;
 - (v) a detailed comparability and functional analysis of the taxpayer and relevant associated enterprises with respect to each documented category of controlled transactions, including any changes compared to prior three years;
 - (vi) an indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method;
 - (vii) detailed information on transfer pricing methods applied including comparable searches criteria, results of searches and application of transfer pricing method;
 - (viii) information regarding periodically updating and refreshing comparable searches and the period after which such comparable searches are updated and refreshed; and
 - (ix) list of all existing unilateral and bilateral or multilateral advance pricing agreements and copies thereof and other tax rulings to which Pakistan is not a party and which are related to controlled transactions described as aforesaid; and

- (e) financial information including-
 - (i) annual local entity financial accounts for the fiscal year concerned. If audited statements exist they should be supplied and if not, existing unaudited statements should be supplied;
 - (ii) information and allocation schedules showing how the financial data used in applying the transfer pricing method may be tied to the annual financial statements; and
 - (iii) summary schedules of relevant financial data for comparables used in the analysis and the sources from which that data was obtained.

270. Failure to maintain or furnish documents by the taxpayer required to be maintained under this chapter shall be subject to penalty or penalties under section 182 of the Ordinance.

Schedule
[see rule 27G(2)]
Country-by-Country Report

1. Is this an amended report? ☐ Yes ☐ No
2. Enter the last day of reporting tax year of the MNE group for which you are reporting (see instruction) Year Month Day
3. Does this report cover a full reporting tax year? ☐ ☐ Yes ☐ No
4. If no, indicate the number of month for which you are reporting _____

Reporting Entity Section

Section 1
Reporting Entity Identification

Form A

Check one box only to indicate the type of reporting entity and complete the areas that apply			
Person (Company/Trust/AOP)			
Incorporation/Registration Number			
Enter the name of MNE group			
Reporting Entity's address			
Street Number	Street		
City	Province or territory	Country code	Postal code

Section 2
Role of the Reporting Entity

Check one box only to indicate the reporting role of the entity filing this report (see instructions)	
☐ Ultimate parent entity	
☐ Surrogate parent entity	
☐ Constituent entity	
If you selected constituent entity, is this report filed on behalf of all constituent entities of the MNE group in Pakistan for the reporting fiscal year?	
☐ Yes	☐ No
If you selected surrogate parent entity or constituent entity, provide the name and country of residence for tax purposes of the ultimate parent entity.	
Name of ultimate parent entity	Country code

Section 3
Certification

I certify that the information given on this form is, to my knowledge, correct and complete, and fully discloses the reporting entity's related information		If someone other than the reporting entity prepared this form, provide their;	
Name of certifier		Name of contact	
Sign here (it is a serious offence to file a false statement)		Address	
Position/Title of certifier			
Telephone number of certifier	Date (DD-MM-YYYY)	Telephone number of contact	

COUNTRY-BY-COUNTRY REPORT

TABLE 1

Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of the MNE group: Fiscal year concerned: Currency:										
Tax Jurisdiction	Revenues			Profit (Loss) Before Income Tax	Income Tax Paid (on cash basis)	Income Tax Accrued — Current Year	Stated capital	Accumulated earnings	Number of Employees	Taxable Assets other than Cash and Cash Equivalents
	Unrelated Party	Related Party	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

TABLE 2

List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of the MNE group: Fiscal year concerned:															
Tax Jurisdiction	Constituent Entities resident in the Tax Jurisdiction	Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence	Main business activity(ies)												
			Research and Development	Holding/managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other ¹
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	1.														
	2.														
	3.														
	1.														
	2.														
	3.														

¹Please specify the nature of the activity of the Constituent Entity in the "Additional Information" section.

TABLE 3

Additional Information

Name of the MNE group:
Fiscal year concerned:
<i>Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the country-by-country report.</i>

¹[27P. Where any time or period has been specified under any of the rules in this Chapter, within which any document, information, file or report is required to be furnished to the Board by certain persons, the Board may, on an application filed by the person, permit through an order in writing, such person to furnish documents, information, files or reports, as the case may be, within such time or period as the board may consider appropriate subject to such limitations or conditions as may be specified in the order.

27Q. Documents, reports, information and details required to be furnished under Part II of this Chapter by electronic transmission using the specified software in accordance with the specified format or any other requirements including safety valve, security and verification considerations as may be specified by the Federal Board of Revenue from time to time:

Provided that till the time such specified software in accordance with the specified format or any other requirements is developed or procured and installed, the documents, reports, information and details shall be furnished electronically *via* electronic mail on electronic mail address, namely, cbcr@fbr.gov.pk.]

¹ New sub-rules 27P and 27Q added through SRO 144(I)/2018 dated 9th February 2018.

CHAPTER - VII**RECORDS AND BOOKS OF ACCOUNTS****PART-I : PRELIMINARY****28. Application of Chapter.-**

- (1) The rules in this Chapter apply for the purposes of section 174.
- (2) The purpose of this Chapter is to prescribe the minimum level of books of accounts, documents and records to be maintained by taxpayers
- (3) Nothing in this Chapter shall preclude a taxpayer accounting for income chargeable under the head "Income from Business" from
 - (a) maintaining any books of account, documents or records in addition to those prescribed in these rules;
 - (b) adding such further columns or particulars in the forms prescribed in these rules for the taxpayer's own requirement; or
 - (c) maintaining the books of account, documents or records in the manner prescribed keeping in view the nature of the taxpayer's business.

Interpretation.- In this Chapter-

- (a) "legal practitioner" includes an advocate, pleader, tax practitioner and advisor or consultant on income tax, sales tax, customs, central excise or salt tax laws.
- (b) "medical practitioner" includes a doctor, surgeon, Physician, dentist, psychiatrist, Physiotherapist, tabib, homeopath, vaid, veterinarian and any person practicing medicine under any other name.

PART-II: BOOKS OF ACCOUNT PRESCRIBED**29. Books of account, documents and records to be maintained.-**

- (1) Every taxpayer deriving income chargeable under the head "Income from Business" shall maintain proper books of account, documents and records with respect to-
 - (a) all sums of money received and expended by the taxpayer and the matters in respect of which the receipt and expenditure takes place;
 - (b) all sales and purchases of goods and all services provided and obtained by the taxpayer;
 - (c) all assets of the taxpayer;
 - (d) all liabilities of the taxpayer; and
 - (e) in case of a taxpayer engaged in assembly. Production processing, manufacturing, mining or like activities, all items of cost relating to the utilization of materials, labour and other inputs.
- (2) If a taxpayer uses fiscal electronic cash register or computerized accounting software. it may issue cash-memo invoice/receipt generated by the electronic cash register or computer.
- (3) Duplicate copies and electronic or computer records of the cash-memo invoice receipt patient-slip to be issued under this chapter, shall be retained by the taxpayer and form part of the records to be maintained under this chapter.
- (4) The books of account documents and records to be maintained under this chapter shall be maintained for ¹["six"] years after the end of the tax year to which they relate.
- (5) ²["The provision of sub rule (4) shall not apply where any proceeding under the Ordinance is pending before any authority or court the taxpayer shall maintain the record till final decision of the proceedings."]

¹ The word "five" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Sub-rule (5) inserted by SRO 1218(I)/2015 dated 08.12.2015.

30. In particular, and without prejudice to the generality of the provisions of Rule 29, every taxpayer, other than companies, deriving income chargeable under the head "Income from business" shall issue and maintain the following minimum books of account, documents and records.-

(1) Taxpayers with business income upto Rs. ¹["500,000"] and new taxpayers deriving income from business (excluding taxpayers to whom sub-rules (2), (3) or (4) apply):

(a) Serially numbered and dated cash-memo/ invoice / receipt for each transaction of sale or receipt containing the following:-

(i) taxpayer's name or the name of his business, address national tax number ²["or CNIC"] and sales tax registration number, if any; and

(ii) the description quantity and value of goods sold or services rendered:

Provided that where each transaction does not exceed Rs.100, one or more cash-memos per day for all such transactions may be maintained;

(b) Daily record of receipts, sales, payments purchases and expenses: a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice; and

(c) Vouchers of purchases and expenses.

(2) Taxpayers with business income exceeding Rs. ³ ["500,000"] (excluding taxpayers to whom sub-rules (1), (3) or (4) apply) and wholesalers, distributors, dealers and commission agents:-

(a) Serially numbered and dated cash-memo / invoice / receipt for each transaction of sale or receipt containing the following:-

(i) taxpayer's name or the name of his business, address, national tax number ⁴[or CNIC] and sales tax registration number, If any;

(ii) the description, quantity and value of goods sold or services rendered; and

(iii) in case of a wholesaler, distributor, dealer and

¹ The figure "200,000" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Inserted by SRO 1218(I)/2015 dated 08.12.2015

³ The figure "200,000" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

commission agent, where a single transaction exceeds Rs.10,000, the name and address of the customer;

Provided that where each transaction does not exceed Rs.100, one or more cash-memos per day for all such transactions may be maintained;

- (b) Cash book and/or bank book or daily record of receipts, sales, payments, purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice;
 - (c) General ledger or annual summary of receipts, sales, payments, purchases and expenses under distinctive heads;
 - (d) Vouchers of purchases and expenses and where a single transaction exceeds Rs.10,000 with the name and address of the payee; and
 - (e) Where the taxpayer deals in purchase and sale of goods, quarterly inventory of stock-in-trade showing description, quantity and value.
- (3) Professionals (like medical practitioners, legal practitioners, accountants, auditors, architects, engineers etc.):-
- (a) Serially numbered and dated patient-slip/ invoice/ receipt for each transaction of sale or receipt containing the following:-
 - (i) taxpayer's name or the name of his business or profession, address national tax number ¹[or CNIC] and sales tax registration number, if any;
 - (ii) the description, quantity and value of medicines supplied or details of treatment /case/ services rendered (confidential details are not required) and amount charged; and
 - (iii) the name and address of the patient/client:

Provided that the condition of recording address of the patient on the patient slip under this clause shall not apply to general medical practitioners;

- (b) Daily appointment and engagement diary in respect of clients and patients:
 Provided that this clause shall not apply to general medical practitioners;

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

- (c) Daily record of receipts, sales, payments, purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice; and
 - (d) Vouchers of purchases and expenses.
- (4) Manufacturers (with turnover exceeding Rs.2.5 million):
- (a) Serially numbered and dated cash-memo/ invoice/ receipt for each transaction of sale or receipt containing the following:-
 - (i) taxpayer's name or the name of his business, Address, national tax number ¹[or CNIC] and sales tax registration number, if any;
 - (ii) the description, quantity and, value of goods sold; and
 - (iii) where a single transaction exceeds Rs.10,000 with the name and address of the customer;
 - (b) Cash book and/or bankbook;
 - (c) Sales day book and sales ledger (where applicable);
 - (d) Purchases day book and purchase ledger (where applicable);
 - (e) General ledger;
 - (f) Vouchers of purchases and expenses and where a single transaction exceeds Rs.10,000 with the name and address of the payee; and
 - (g) Stock register of stock-in-trade (major raw materials and finished goods) supported by gate in-ward and outward records and quarterly inventory of all items of stock-in-trade including work-in-process showing description, quantity and value.

²[30A. Electronic tax register.-

A person required to use an electronic tax register shall -

- (a). install the electronic tax register (ETR) within seven days of its authentication by Commissioner holding jurisdiction over such case and obtain a register identification number (RIN) for permanent affixture on the Electronic tax register;

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

² Rule 30A inserted by SRO 895(I)/2008 dated August 27, 2008.

- (b). use the electronic tax register to record only his own sales and ensure that each sale is made through it and print the receipt of each sale containing the information in accordance with sub-rules(3) and (4) of rule 29 and rule 30, and to deliver the original receipt to the purchaser;
- (c). in case of non-availability for use of the electronic tax register, the sales may be recorded with the use of a substitute electronic tax register, duly authenticated by the Commissioner;
- (d). prepare a daily and a monthly Accounting report containing the information as prescribed in Chapter VII of these rules;
- (e). ensure that the electronic tax register operates correctly with particular regard to correct programming of the names of goods and services and the correct allocation of their tax rates;
- (f). promptly report any malfunctioning of the electronic tax register to the person responsible for its servicing;
- (g). on demand by an authorized person, produce the electronic tax register for inspection;
- (h). ensure the inspection of the electronic tax register before the authorized service management after six months;
- (i). keep copies of electronic tax register reports for a period of five years and produce the same for inspection by the Commissioner whenever required to do so;
- (j). safely keep the electronic tax register ledger in the electronic tax register's casing and produce it whenever required by the Commissioner to do so; and
- (k). ensure the inspection before further use of an electronic register which has been or is suspected to have been interfered or tampered with.]

31. Every taxpayer deriving income chargeable under the head income from salary¹[,] property, capital gains or other sources shall issue and maintain the following minimum documents and records.-

- (1) Taxpayers deriving income from Salary:

Salary certificate indicating the amount of salary and tax deducted there from.

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

- (2) Taxpayers deriving income from property:
 - (a) Tenancy agreement. if executed;
 - (b) Tenancy termination agreement, if executed;
 - (c) Receipt for amount of rent received; and
 - (d) Evidence of deductions claimed in respect of premium paid to insure the building, local rate, tax, charge or cess, ground rent, profit/interest or share in rent on money borrowed, expenditure on collecting the rent, legal services and unpaid rent.
- (3) Taxpayers deriving income from capital gains:
 - (a) Evidence of cost of acquiring the capital asset;
 - (b) Evidence of deduction for any other costs claimed; and
 - (c) Evidence in respect of consideration received on disposal of the capital asset.
- (4) Taxpayers deriving income from other sources:
 - ¹[(a)] Dividends:

Dividend warrants.
 - ¹[(b)] Royalty:

Royalty agreement
 - ¹[(c)] Profit on debt:
 - (i) Evidence and detail of profit yielding debt;
 - (ii) Evidence of profit on debt and tax deducted thereon, like certificate in the prescribed form or bank account statement; and
 - (iii) Evidence of Zakat deducted, if any.
 - ¹[(d)] Ground rent, rent from the sub-lease of land or building, income from the lease of any building together with plant or machinery and consideration for vacating the possession of a building or part thereof:

¹ Clauses re-lettered by SRO 392(I)/2009 dated May 19, 2009.

(i) Lease agreement; and

(ii) Lease termination agreement.

¹[(e)] Annuity or Pension: Evidence of amount received.

¹[(f)] Prize money on bond, winning from a raffle, lottery or cross word puzzle:

Evidence of income and tax deducted thereon, like certificate in the prescribed form.

¹[(g)] Provision use or exploitation of property:

Agreement.

¹[(h)] Loan, advance, deposit or gift:

Evidence of mode of receipt of a loan, advance, deposit or gift i.e. by a crossed cheque or through a banking channel

¹[(i)] General:

Evidence of deduction for any other expenditure claimed.

PART-III : GENERAL INSTRUCTIONS ABOUT MAINTAINING BOOKS OF ACCOUNTS, DOCUMENTS AND RECORDS**32. General form of books of accounts, documents and records.-**

- (1) The books of accounts, records and other documents required to be maintained by a taxpayer in accordance with this Chapter may be kept on electronic media, provided sufficient steps have been taken to ensure the sanctity and safe keeping of such accounts, documents and records.
- (2) The books of accounts, documents and records required to be maintained by a company in accordance with this Chapter shall be maintained in accordance with international accounting standards and as required under the Companies Ordinance, 1984.

33. Books of account documents and records to be kept at the specified place.-

- (1) The books of accounts, documents and records required to be maintained by a taxpayer in accordance with this Chapter shall be kept at the place where the taxpayer is carrying on the business or, where the business is carried on in more places than one, at the principal place of business or at each of such places if separate books of accounts are maintained in respect of each place.
- (2) Where a person derives income from sources other than from business, the books of accounts, documents and records shall be kept at the person's place of residence or such other place as may be so declared by such person.
- (3) The place or places where the books of accounts, documents and records are kept shall be clearly stated on the tax return form in the column requiring the details of the records maintained.

¹[CHAPTER VIIA
ONLINE INTEGRATION OF BUSINESSES

²[PART-I
PRELIMINARY]

³[33A. Application. – The provisions of this Chapter shall apply to all persons mentioned in column (2) of Schedule excluding those specified in column (4).]

33B. Obligations and requirements. – (1) The Person as specified in rule 33A, hereinafter referred to as “integrated enterprise” in this Chapter, shall install ⁴[and integrate] such fiscal electronic device and software, ⁵[through a licensed integrator] as approved by the Board, available on its website with complete technical instructions for installation, configuration and integration.

(2) The person shall notify to the Board ⁶[on and after 1st July, 2024,] through the Computerized System, of all the establishments, hereinafter referred to as notified establishments, from which they intend to carry on business and shall register each point of sale (POS) to activate the integration duly providing the following information, namely:–

- (a) POS Registration Number (to be provided by the System);
- (b) Name of business;
- (c) Branch name;
- (d) Branch address;
- (e) POS identification number; ⁷[]
- (f) Registration date ⁸[; and
- ⁹[(g) licence number of licensed integrator.]

(3) No sale or service from the notified establishment shall be rendered without being recorded by the ⁹[] electronic fiscal device (EFD), which means a system composed of one Sale Data Controller (SDC) and at least one Point of Sale (POS) connected together, that has the following characteristics and requirements, namely:–

¹ Chapter VIIA inserted through SRO 779(I)/2020 dated 26th August, 2020

² The Expression inserted through SRO 428(I)/2024 dated 22nd March, 2024

³ Rule 33A substituted through SRO 428(I)/2024 dated 22nd March, 2024. The substituted rule read as follows:–

“33A. Application. – The provisions of this Chapter shall apply to all persons mentioned in column (2) of schedule I, excluding those specified in column (4), whose principal place of business is –

(a) in case of a company, anywhere in Pakistan; and
(b) in all other cases, within the civil limits including cantonments of districts specified in Schedule II.”

⁴ Words inserted through SRO 428(I)/2024 dated 22nd March, 2024.

⁵ The Expression inserted through SRO 428(I)/2024 dated 22nd March, 2024.

⁶ The Expression inserted through SRO 428(I)/2024 dated 22nd March, 2024.

⁷ The word “and” omitted through SRO 428(I)/2024 dated 22nd March, 2024.

⁸ Full stop substituted and clause (g) inserted through SRO 428(I)/2024 dated 22nd March, 2024.

⁹ The Words “duly accredited” omitted through SRO 428(I)/2024 dated 22nd March, 2024.

- (a) it can perform following tasks, i.e. –
 - (i) receive, record, analyze and store fiscal data;
 - (ii) format fiscal data into fiscal invoices or bills;
 - (iii) transmit the fiscal data to the Board's Computerized System through secure means; and
 - (iv) print invoice or bill.;
- (b) sales data controller (SDC) is the component of an EFD that—
 - (i) receives transaction data from a POS component of the EFD;
 - (ii) analyses the transaction data into fiscal data;
 - (iii) formats the fiscal data as a fiscal invoice or bill creates the digital signature for the EFD and records the digital signature on the fiscal invoice or bill;
 - (iv) transmits the fiscal invoice or bill number to the POS;
 - (v) encrypt and preserves the transaction data and fiscal data in an irrevocable and secure manner;
 - (vi) transmits the fiscal data to the Board's Computerized System;
- (c) external SDC (E-SDC) is hardware set up as a separate component of the EFD used by integrated enterprise;
- (d) virtual SDC (V-SDC) is software attached to the POS system;
- (e) an integrated enterprise must integrate each and every POS of the business to any of the SDC;
- (f) an EFD must comply with the following, namely:—
 - (i) each POS is accredited;
 - (ii) each POS transmits to the SDC a bill, on which is recorded the transaction data specified in sub-rule (5), for each transaction of the business;
 - (iii) the SDC receives the transaction data, analyses the data, verify calculated taxes to produce fiscal data for the transaction, record the invoice or bill data and transmits the fiscal invoice or bill number to POS;
 - (iv) POS prints the fiscal invoice or bill with the fiscal invoice or bill number and QR Code;
 - (v) the SDC transmits the fiscal data to the Board's system; and
 - (vi) a fiscal invoice or bill is produced for each invoice; and
- (g) the point of sale should have the following functionalities, namely:—
 - (i) provide mechanism to connect to SDC;

- (ii) send each invoice or bill to SDC for the issuance of fiscal invoice or bill;
 - (iii) generate the QR Code on the base of fiscal invoice or bill number generated by the SDC and print the QR Code on bill;
 - (iv) must perform closing on the close of day, week and month;
 - (v) send the summary report with following fields to FBR periodically (daily, weekly or monthly) –
 - (a) total sale; and
 - (b) total number of invoices or bills for the period;
 - (vi) every adjustment, modification or cancellation must be recorded
 - duly maintaining logs for each activity; and
 - (vii) system events need to be recorded.
- (4) The invoice or bill for each transaction shall be transmitted to EFD specifying the following particulars, namely:–
- (a) POS Registration Number;
 - (b) unique sequential invoice number;
 - (c) date and time of sale invoice or bill;
 - (d) name of customer or service recipient, where recorded;
 - (e) item-wise description of service and price exclusive of sales tax, if any;
 - (f) rate for each item, if applicable;
 - (g) total amount inclusive of sales tax, if any;
 - (h) discount, if any; and
 - (i) mode of payment, cash or credit card. In case of credit card, the name of client and other relevant details thereof.
- (5) POS shall print a clear and legible invoice or bill for each transaction, copy of which shall be provided to the customer, containing the following particulars in addition to those as in the preceding sub-rule, namely:–
- (a) QR Code (Generated based on FBR Fiscal Invoice Number);
 - (b) FBR Fiscal Invoice Number;
 - (c) name of the business;
 - (d) national tax number; and
 - (e) name or location of the notified establishment.
- (6) The EFDs installed at each notified establishment shall be tamper-proof and all the data recorded thereon shall be backed up at an offline site.

(7) In case of sale returns or exchange, a proper credit note or supplementary invoice with prescribed particulars shall be issued containing the reference of original invoice and the detail of amount refunded or additionally charged, along with sales tax involved, if any.

(8) All the transactions made from the notified establishment shall be communicated to the Board's Computerized System through EFD.

(9) The SDC shall be capable of generating and sending alert messages resulting from any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(10) The transactions on each point of sales in the notified establishment shall be recorded by a CCTV camera and the recording thereof shall be retained for a period of at least three months. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the time as specified.

(11) In case ancillary services or sale of goods are made from notified establishment, the transactions thereof shall also be recorded and the invoice or bill issued in the same manner. Such data shall also be communicated to the Board's Computerized System in the same manner.

(12) The cost for integration including the cost of equipment and fiscalization shall be borne by the taxpayer itself.

(13) The taxpayer shall prominently display at each establishment that the POS or the establishment is accredited by FBR to issue invoice or bill and that the registration number of each POS is verifiable through the Board's verification services.

¹[**33C. Licence of points of sales (POS) systems.** - A licensed integrator, who wants to supply an electronic fiscal device and software must apply to the Board for the licence.]

33D. Record, access and examination.— (1) The integrated enterprise shall maintain the record of all the bills and transactions made from a notified establishment and also at the notified central location. The taxpayer shall provide access to such

¹ Rule 33C substituted through SRO 428(I)/2024 dated 22nd March, 2024. The Substituted rule reads as follows:

“33C. Accreditation of points of sales (POS) systems.— (1) A vendor, who wants to supply a POS of a particular brand, model and specification to a Person that is not an accredited POS, must apply to the Board for accreditation of the POS of that brand, model and specification.

(2) On receiving the application under sub-rule (1), the Board shall take steps to determine accreditation of the brand, model and specification of the POS. During the accreditation process, the supplier must provide the Board with access to information and equipment, and any other assistance reasonably required for carrying out the process.

(3) After completing the accreditation process, the Board shall either allow accreditation to the brand, model and specification of POS as applied for or refuse the same in accordance with the parameters determined by it.

(4) The Board shall, without delay after accrediting a POS under this sub-rule, publish the details of the brand, model and specification of the POS on its website along with the date of accreditation.

(5) The Board may revoke the accreditation of a POS if the POS ceases to comply with the determined parameters. The notice of revocation shall be sent to the vendor specifying the reasons for revocation and also to the integrated supplier operating such POS. The Board shall also immediately remove the particulars of the POS from its website.”

premises as well as the specific record required to the Inland Revenue officer as authorized by the Commissioner concerned.

(2) Other provisions of the Ordinance regarding record maintenance and access thereto, and otherwise, shall also be applicable.

(3) FBR may issue the parameters for inquiry/investigation.

(4) The FBR may conduct inquiry and investigations at different levels to ensure that the taxpayer is complying with these rules, including by—

- (a) checking if the taxpayer is issuing valid invoices or bill;
- (b) checking if the POS and SDC for the taxpayer's business are accredited;
- (c) checking if the EFD complies with the guidelines set out in these rules;
- (d) checking the operation of the protocols; and
- (e) requiring taxpayers to provide relevant information and documents as necessary.

33E. Online integration during ¹[Initial transitioning] period. – (1) During the ²[Initial transitioning] period till such time the Board puts into operation a system of accredited secure devices and real time communication of bills and other data as stipulated in rule 33B, the online integration shall be considered to have been achieved if all the conditions specified in this rule are fulfilled.

(2) The taxpayer shall certify, using his user ID and password on the Computerized System, that he shall fulfill all the requirements of this Chapter as relaxed by this rule and that he shall ensure integration of all notified establishments in the manner as stipulated in rule 33B within one month of the date when the Board declares readiness for the same through a notice sent through email or Computerized System. Such person shall provide details of all his establishments in the manner as stipulated in sub-rule (2) of rule 33B. Such person shall also make necessary declaration during this process as stipulated by the Board's Computerized System.

(3) The taxpayer shall upload or transfer the data of all invoices or bills periodically to the Board's Computerized System but the interval during such transfer shall not exceed ³[seven days or any extended period of time as determined by the concerned commissioner which shall not exceed sixty days.]

33F. Consequences of non-compliance or contravention. – A taxpayer found to have tampered with the system or issued bill or invoice otherwise than through the prescribed devices or contravenes any of the provisions of this Chapter, shall be liable to penalty or punishment in accordance with the provisions of Income Tax Ordinance, 2001.

¹ The word "intervening" substituted through SRO 428(I)/2024 dated 22nd March, 2024.

² The word "intervening" substituted through SRO 428(I)/2024 dated 22nd March, 2024.

³ The words "seven clear days in any case" substituted through SRO 428(I)/2024 dated 22nd March, 2024.

33G. Reporting of failure to transfer sale or bill data to the Board.– The Board shall ensure to provide a facility on its website to a customer of an integrated enterprise Person to verify and ensure that the invoice or bill issued to him has been duly communicated to the Board's Computerized System and in case of non-verification, he may upload the image of invoice or bill to the Board's portal.

**¹[THE SCHEDULE
[see rule 33A]**

¹ The Schedule I and Schedule II substituted through SRO 428(I)/2024 dated 22nd March, 2024. The Substituted Schedules read as follows:

**“THE SCHEDULE - I
[see rule 33A]**

S.No	Description	PCT Heading, if applicable	Exclusion, if any
(1)	(2)	(3)	(4)
1.	Restaurants	9801.2000 9801.7000	Where – a. the restaurant is operating otherwise than as part of a food court; and b. the facility of air-conditioning is not installed or available in the premises.
2.	Hotels, motels, guest houses, marriage halls, Marquees, clubs including race clubs.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000 9801.7000	Where– a. The covered area is less than 4500 sq. feet b. the facility of air-conditioning is not installed or available in the premises.
3.	Inter-city travel by road.	9803.9000	Where – a. The taxpayer is only providing non air conditioned travel service; or b. Travel service maintaining a fleet of less than ten vehicles.
4.	Courier services and cargo services	9808.0000 98.04	Where – a. the taxpayer is not a company; and b. the taxpayer is offering only domestic courier or cargo service.
5.	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours / clinics,	9810.0000 9821.4000 and 9821.5000	Where – a. The covered area is less than 1000 sq. feet; or b. the facility of air-conditioning is not installed or available in the premises.
6.	Medical practitioners and consultants	9815.1000	Where – a. the consultation is being provided at a place other than a hospital or Poly-Clinic; and

			b. the consultation fee is less than Rs. 1500/-.
7.	Pathological laboratories, medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	98.16 98.17	Where – c. the taxpayer is not a company; and d. the taxpayer is not maintaining more than one branch whether under its own name or through an associate.
8.	Hospitals or medical care centres providing medical consultation, hospitalization or other ancillary services	Respective headings	
9.	Health clubs, gyms, physical fitness centres, and body or sauna massage centres	98.21	Where – a. The covered area is less than 1000 sq. feet; or b. the facility of air-conditioning is not installed or available in the premises.
10.	Photographers	-	Photographers charging less than Rs. 100,000 per event
11.	Accountants	-	Accountants who are not operating as part of a firm or a company
12.	Retailers including manufacturer-cum-retailer, wholesaler-cum-retailer, importer-cum-retailer or such other person who combines the activity of retail sale with another business activity.	Respective headings	A retailer who does not fall in any on the following categories, namely:– a. a retailer operating as a unit of national or international chain of stores; b. a retailer operating in an air-conditioned shopping mall, plaza or center, excluding kiosks; c. a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds rupees twelve hundred thousand; d. a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to retailers as well as on retail basis to the general body of consumers; or e. a retailer whose shop measures one thousand square feet in area or more.
¹ [13.	Foreign Exchange Dealers/Exchange Companies.	Respective headings	]

S. No	Description	Exclusion, if any
1	2	3
1.	Restaurants	Where — the facility of air conditioning is not installed.
2.	Hotels, motels, guest houses, marriage halls, Marquees, clubs including race clubs.	Where— the facility of air conditioning is not installed.
3.	Inter-city travel by road.	Where — (a) The taxpayer is only providing non air conditioned travel service; or (b) Travel service maintaining a fleet of less than five vehicles.
4.	Courier services and cargo services	
5.	Services provided for personal care by beauty parlours, clinics and slimming clinics, massage centres, pedicure centres.	Where — the facility of air-conditioning is not installed.
6.	All medical service providers including dentists, physiotherapists, plastic surgeons, hair implant surgeons, and veterinary doctors.	Where — the fee charges are less than Rs. 500/-.

THE SCHEDULE - II
[see rule 33A(b)]

S. No.	Description
(1)	(2)
1.	Karachi
2.	Lahore
3.	Islamabad
4.	Rawalpindi
5.	Faisalabad
6.	Multan
7.	Peshawar
8.	Gujranwala]

„

7.	Pathological laboratories, medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	
8.	Private hospitals or medical care centres providing medical consultation, hospitalization or other ancillary services	
9.	Health clubs, gyms, physical fitness centres, swimming pools and multipurpose clubs such as Lahore gymkhana, Islamabad club, Chenab Club, Karachi gymkhana, Royal Palm Lahore, Polo club etc. operated by any civilian/ non-civilian administration.	
10.	Photographers, videographers and event managers	Where The fee charges are less than Rs. 50,000 per event
11	Accountants defined as — (a) a Chartered Accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961); or (b) a Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966).	
12.	Retailers including manufacturer cum-retailer, wholesaler-cum retailer, importer-cum-retailer or such other person who combines the activity of retail sale with another business activity.	A retailer who does not fall in any of the following categories, namely: — (a) a retailer operating as a unit of national or international chain of stores; (b) a retailer operating in an air-conditioned shopping mall, plaza or center, excluding kiosks; (c) a retailer whose cumulative electricity bill during the immediately preceding twelve

		consecutive months exceeds rupees twelve hundred thousand; (d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to retailers as well as on retail basis to the general body of consumers; or (e) a retailer whose shop measures one thousand square feet in area or more.
13.	Foreign Exchange Dealers/Exchange Companies.	
14	Private schools, colleges, universities, professional institutes/ vocational training centers	Where The fee per child is less than Rs 1,000 per month.

PART-II

INTEGRATED ENTERPRISES AND LICENSING THEREOF

Definitions. – Unless there is anything repugnant or contrary to the Income Tax Ordinance, 2001 (XLIX of 2001) and Income Tax Rules, 2002, the following words and expressions shall have meanings assigned to them as under: –

- (a) Applicant means any company or AOP which makes an application for a license under these rules;
- (b) Licensing Portal means a web portal, prescribed by the Board, used for: -
 - Registration, licensing, suspension and cancellation of the license of Licensed Integrators;
 - Registration of Integrated Enterprise;
 - Recording and reporting of invoices.
- (c) Integration means the real-time process through which the invoice can be read or utilized by Board's prescribed system on a prescribed format.
- (d) Licensed Integrator means any company or AOP having a valid license, issued by the Board to integrate Integrated Enterprise.

33H. Licensing. – (1) No person shall carry out Integration of the Integrated Enterprise through a software unless they have obtained a license under these rules.

- (2) No licensee under these rules shall maintain or operate a system or provide any other service, which is not authorized under these rules.
- (3) Every payment counter whether fixed or portable, which generates invoices for receipt of payment either in cash or through debit or credit card or any digital channel shall be integrated with the Board through the system licensed by the Board.
- (4) An Integrated Enterprise, who has already developed an in-house POS solution, may apply for license to the Board, with the condition that the license will be non-replicable and non-distributable to other businesses entities.
- (5) A Licensed Integrator, who has obtained a license under Sales Tax Rules, 2006, shall be considered as a licensed integrator under these rules.

33I. Functions of the Licensing Committee. — (1) The Board shall notify a licensing committee which shall function in accordance with the provisions of these rules or any other instructions, procedures issued in this respect.

- (2) An officer of Inland Revenue nominated by the Member Digital Initiatives shall be the convener of the licensing committee.

33J. Application for Grant of License. — (1) An application for grant of license for Integration of any Integrated Enterprise, shall be submitted through the Licensing Portal prescribed by the Board.

Provided that until a Licensing Portal is made available under sub rule (1), such applications shall be submitted manually or electronically in such form and manner as may be prescribed.

- (2) No application under sub rule (1) shall be considered, unless it is accompanied by
 - (i) a comprehensive profile of the company or AOP.
 - (ii) brief about managerial and technical personnel indicating name, position, qualification and experience;
 - (iii) total number of current employees;
 - (iv) documents showing relevant capacity of the development and integration with enterprise resource planning systems and Payment Processing Systems;
 - (v) registration certificate issued by Pakistan Software Houses Association and Pakistan Software Export Board.

- In case of a consortium or joint venture, at least one member or partner needs to have this registration.
- (vi) returns of Income filed for the last three tax years (must be on the Active Taxpayer's List);
 - (vii) list of major clientele;
 - (viii) incorporation certificate under the Companies Act, 2017 or relevant legislation;
 - (ix) National Tax Number (NTN) Certificate;
 - (x) the paid-up capital/business capital for the latest tax year is Rs.10 million or above;
 - (xi) Computerized National Identity Cards (CNICs) of directors of the company or members of the AOP, as the case may be;
 - (xii) undertaking that the company or AOP has never been blacklisted by any Government or Provincial department or organization and has not been involved in any cases of fiscal fraud;
 - (xiii) list of projects executed in the last three years; and
 - (xiv) any other documents required through instructions and orders issued by the Board.
- (3) The system-based solution offered by the applicant must:
- (a) Develop, test, and certify business software for real-time invoicing, ensuring compatibility with existing systems of an Integrated Enterprise;
 - (b) Employ Agile methodologies for rapid adaptation to changing tax regulations;
 - (c) Implement robust information security standards (encryption, multi-factor authentication, data integrity checks) and adhere to industry compliance standards including ISO 27001;
 - (d) Define and implement open standards for seamless integration with Enterprise Resource Planning (ERP) and POS systems;
 - (e) Utilize modern Application Programming Interface (API) and web services for efficient data transmission, supporting industry-standard protocols (e.g. OAuth) for secure authentication;
 - (f) Implement remote monitoring tools for proactive issue detection and resolution.
 - (g) Use advanced network and application tracing techniques for rapid troubleshooting;
 - (h) Provide real-time reporting on system health and performance;
 - (i) Employ anomaly detection algorithms to identify and report unauthorized activities;

- (j) Monitor the use of uncertified hardware or software and implement real-time alerts for immediate response to potential security breaches;
- (k) Design the system with built-in redundancy for continuous real-time reporting;
- (l) Ensure high availability to prevent interruption or loss of sales reporting and data;
- (m) Implement failover mechanisms to switch seamlessly between redundant systems in case of failure;
- (n) Enforce compliance continuously through automated checks and real-time updates;
- (o) Implement mechanisms to adapt quickly to changes in tax regulations and compliance standards;
- (p) Provide comprehensive training for end-users to ensure effective use of the system;
- (q) Offer responsive support services for troubleshooting and issue resolution; and
- (r) Maintain a knowledge base for users to access relevant information and updates.

33K. Procedure for Grant of License. — (1) On receipt of application for grant of license in the Board, the licensing committee shall scrutinize the documents provided. The licensing committee may also carry out visits, if necessary for physical inspection to ascertain the eligibility of the applicant for licensing under these rules.

- (2) The licensing committee shall recommend or reject an application within forty five days of date of submission of the application, specifying reasons for rejection of any application under these rules:

Provided that in cases of unforeseeable or unavoidable events or circumstances, beyond the control of licensing committee, an application for extension in timelines may be made to the Member Digital Initiatives and the Member Digital Initiatives may consider such application for extension.

- (3) The licensing committee shall make recommendations to Member Digital Initiative for grant of license.

33L. Rights Granted to the Licensee.—

- (1) A licensee shall install, configure, integrate, operate and maintain the point of sale on real time basis in accordance with conditions of the license issued to him.

- (2) The license granted under these rules shall be subject to provisions of the Ordinance and shall be valid for five years from date of issuance.
- (3) The license granted under these rules shall be non-transferable and shall not be allowed to be used by any sub-contractor.

33M. Renewal of license.—

- (1) The application for renewal of license shall be made to the Board three months before its expiry.
- (2) The licensing committee shall evaluate the application and make recommendations to Member Digital Initiatives for the renewal of the license or otherwise.

33N. Technical support. —

- (1) The licensee shall be responsible for post deployment maintenance of Point of sale as detailed below:
 - (a) setting up and maintenance of all information technology equipment; and
 - (b) the licensee shall be authorized to, -
 - (i) upgrade and enhance the system;
 - (ii) all bug fixes; and
 - (iii) immediate response to trouble shooting of any post deployment problems for uninterrupted working of the system.
- (2) The licensee shall be responsible for the provision of the system logs, if and when required by the Board.
- (3) The licensee shall be responsible for safe and secure capture of real time transmission of invoices from its point of origin to the Board's computerized system at all times.

33O. Responsibilities of the Member Digital Initiatives.- An officer of the Inland Revenue, Member Digital Initiatives shall be responsible for overall supervision of the system and the steps taken to address problems encountered during operation of the systems.

33P. Procedure for suspension, cancellation or termination of license.—

- (1) Member Digital Initiatives as a result of supervision of the system or on receipt of a report from any of the Commissioner Inland Revenue, or on a complaint, has reasons to believe that the licensee has;

- (a) failed to provide specified services to the satisfaction of the Board;
- (b) tempered with the system; or
- (c) contravened any provision of these rules or the Income Tax Ordinance, 2001.

Member Digital Initiative shall immediately refer the matter to the licensing committee for further action under these rules.

- (2) Where the licensing committee, on the basis of material evidence, is satisfied that there are sufficient grounds against the licensee, the following procedure shall be followed, namely:

Suspension and Cancellation.- (i) The licensing committee shall suspend the license for the period of one month to safeguard public revenues and to prevent any other serious damage.

- (ii) Such suspension of the license shall take place through a system generated order of the licensing committee, specifying reasons for suspension.
- (iii) Following the suspension, the licensed integrator shall cease to have access to online portal and all the Integrated Enterprises integrated by such licensed integrator shall be sent notifications through the online system with an option to change their licensed integrator.
- (iv) The licensed integrator shall, within one month of issuance of order of suspension, satisfy the licensing committee, through a scheduled hearing, clearly indicating that the contraventions and violations pointed out in the suspension order or any practices of misreporting of invoice has been rectified.
- (v) After giving an opportunity of hearing to the licensed integrator through a scheduled hearing, if the licensing committee is satisfied, it may issue an order through system for revoking of suspension of the licensed integrator; consequently, licensed integrator's access to the online portal will be reinstated.
- (vi) In case, after giving an opportunity of hearing, if the offence is confirmed, the licensing committee shall issue an self-speaking appealable order through system for cancellation of the license of the licensed integrator, and shall proceed to take legal and penal action under the relevant provisions of the Ordinance and Rules;
- (vii) Following the cancellation, the licensed integrator shall cease to have access to online portal and all the

Integrated Enterprises integrated by such licensed integrator shall be sent notifications through the online system to change their licensed integrator within one month of the receipt of such notification.

(3) Intervening Period. – (i) After cancellation of license or change of licensed integrator, as the case may be, the licensed integrator authorized for integration of an Integrated Enterprise with Board's computerized system shall ensure provision of smooth, uninterrupted handing-over or migration of the system to the new licensed integrator for integration under these rules failing which proceedings under the act shall be initiated.

(ii) In cases where a licensed integrator is delisting an Integrated Enterprise, such licensed integrator shall notify the licensing committee and ensure provision of smooth, uninterrupted handing-over or migration of the system to the new licensed integrator for integration under these rules failing which proceedings under the act shall be initiated:

Provided that where an Integrated Enterprise is changing licensed integrator or the license integrator is delisting an Integrated Enterprise, during the intervening period until the new licensed integrator has integrated the Integrated Enterprise, the Integrated Enterprise shall continue issuing invoices through the web API or offline local software data controller module as prescribed under the act and the relevant rules.

(4) Appeals Against Suspension and Cancellation of License

- (a) Board shall notify a grievance redressal committee which shall function in accordance with the provisions of these rules or any other instructions, procedures, issued by the Board.
- (b) An appeal against any appealable order passed under these rules, shall be filed to the grievance redressal committee, within 30 days of issuance of such order, through the licensing portal in the manner prescribed under these rules.
- (c) The grievance redressal committee may, after giving the concerned parties to the appeal an opportunity of being heard, pass such order, to confirm or cancel the order appealed against:

Provided that such order shall be passed not later than 60 days from the date of filing of appeal. Order passed by the grievance redressal committee shall be implemented by Member Digital Initiatives.

33Q. Audit of the License Integrator.- Member Digital Initiatives, on his own or on the written complaint by the concerned Commissioner, may authorize an officer of the Inland Revenue to conduct system audit of Licensed Integrator or Integrated Enterprise.

33R. Fee and Charges. — (1) The licensee shall charge the fee for configuration and integration of point of sale from the Integrated Enterprises.

(2) No fee shall be charged from any of the field formation or the Board.

33S. Responsibilities of the Integrated Enterprises.—

The Integrated Enterprises shall —

- (a) make all payment counters comprising of point of sale at each out let, available for installation of the systems;
- (b) be responsible for smooth functioning of point of sale;
- (c) report to the Board and the concerned Commissioner Inland Revenue within twenty four hours of any operational failure, damage disruptions or tampering of the system; or
- (d) report any inoperative point of issuance of invoice to the Commissioner Inland Revenue holding the jurisdiction.

33T. Functions of Commissioner Inland Revenue.—

- (1) The Commissioner having jurisdiction, shall ensure proper and uninterrupted operation of the system through periodic visits by an officer of Inland Revenue authorized in this behalf.
- (2) Where a Person does not account for sales without generating an invoice containing QR code or FBR invoice number, the commissioner shall take action in accordance to the provisions of the Ordinance and rules.]

CHAPTER - VIII

RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT
AND STATEMENT TO BE FILED BY CERTAIN PERSONS¹[34. Return of income.-

(1) This rule shall apply to provide for the furnishing of returns of income.

²[(2) A return of income as required to be furnished under section 114 shall be in the form as specified in Annexure-XIII of Part VI of the Second Schedule ³]:

Provided that where return has been furnished prior to coming into force of Notification No. S.R.O.1891(I)/2022, dated the 13th day of October, 2022, the form specified in the said Notification shall be furnished separately by the 31st December, 2022.]]

(3) A return of income shall be verified in the manner specified in the form.

(4) A return of income shall be accompanied by the following, namely:-

(a) applicable documents;

(b) statements;

(c) certificates; ⁴[]

(d) annexes; ⁵[and]

⁴[(e) in case of companies, the return of income shall be accompanied by audited accounts and reconciliation of profits as per accounts and taxable income as declared in the return.]

⁶[]

⁷[34A. Time limit for notifying income tax return form. – (1) This rule shall apply for the purpose of setting timelines in respect of various steps involved in notifying income tax return forms for a tax year.

(2) The return form specified in sub-rule (2) of rule 34 shall be notified for suggestions from all persons likely to be affected thereby on or before the first day of

¹ Rule 34 substituted by SRO 651(I)/2004 dated July 30, 2004.

² Sub-rule (2) substituted by SRO 392(I)/2009, dated May 19, 2009.

³ Rule 34A inserted by SRO 1185(I)/2020 dated November 06, 2020.

⁴ Word "and" omitted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Word "and" and clause "(e)" inserted by SRO 392(I)/2009, dated May 19, 2009.

⁶ Word etc. "as are specified in Part-VI of the Second Schedule." Earlier the words "the annexures to" appearing after the word "in" were omitted by SRO 1032(I)/2006, dated October 03, 2006.

⁷ Full stop substituted and proviso added by SRO 2068(I)/2022 dated 01.12.2022. This Notification shall be applicable for the tax year 2022

December of the financial year ¹[] to which the return relates by observing following timelines:-

- (a) Inland Revenue Policy Wing shall identify the legal amendments to be incorporated in income tax return forms by thirty-first day of August of the financial year ²[] to which the return relates;
- (b) preparation of change request form (CRF) shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by fifteenth day of September of the financial year ³[] to which the return relates;
- (c) analysis and scrutiny of change request form (CRF) by Chief Income Tax Policy and Chief Business Domain Team shall be conducted by sixteenth day of September of the financial year ⁴[] to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval on the same day;
- (d) PRAL shall complete configuration and development of the approved CRF by thirty first day of October of financial year ⁵[] to which the return relates; and
- (e) User Acceptance Test (UAT) of the amended return forms on testing environment shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by fifteenth day of November of financial year ⁶[] to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval on the same day.

(3) The Return Form shall remain available on the portal for suggestions till seventh day of January of financial year ⁷[] to which the return relates.

(4) The final return form shall be notified on or before the thirty first day of January of financial year ⁸[] to which the return relates by observing following timelines:-

- (a) Inland Revenue Policy Wing and Information Technology Wing shall review the suggestions received from stakeholders by twelfth day of January of financial year ⁹[] to which the return relates;

¹ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

² The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

³ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁴ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁵ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁶ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁷ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁸ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁹ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

- (b) a new Change Request Form (CRF), if required, shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by 15th day of January of the financial year ¹[] to which the return relates and the same shall be approved by Member Inland Revenue;
- (c) PRAL shall complete configuration and development of the approved CRF by 20th day of January of the financial year ²[] to which the return relates;
- (d) User Acceptance Test (UAT) of the final Return forms on testing environment shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by 25th day of January of the financial year ³[] to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval;
- (e) final income tax return forms shall be available on IRIS by the thirty first day of January of financial year ⁴[] to which the return relates;
- (f) in case, any further amendments are made in the financial year to which the return relates that have an impact on the finally notified income tax return forms referred to at clause (e), such amendments shall also be incorporated accordingly; and
- (g) notwithstanding anything contained in this rule, the time so specified may, if requested by the Member Inland Revenue Policy, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.]

⁵[34B. Taxpayer's profile. – (1) This rule shall apply for the purposes of section 114A of the Income Tax Ordinance, 2001, which provides for the furnishing of a taxpayer's profile.

(2) A taxpayer's profile shall be filed electronically on the prescribed format and manner as provided on IRIS Web Portal.

(3) The taxpayer's profile shall be verified in the manner specified on IRIS Web Portal.]

⁶[] ⁷[]

¹ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

² The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

³ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁴ The words "following the financial year" omitted by the Corrigendum dated 24.11.2020

⁵ Rule 34A inserted by S.R.O. 13(I)/2021 dated 08.01.2021.

⁶ Rule 35 substituted by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁷ Rule 35 omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted rule read as under:

" 35. Employer's certificate in lieu of return of income.-

36. Wealth statement.-

- (1) This rule shall provide for the furnishing of a wealth statement.
- (2) A wealth statement shall be –
 - (a) in the form specified In Part ¹[IV] of the Second Schedule to these rules;
 - (b) verified in the manner specified in the form; ²[]
 - (c) accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance ³[and]
 - ³[(d) accompanied by a wealth reconciliation statement.]

⁴[36A. **Foreign income and assets statement.** – (1) This rule shall provide for furnishing of a foreign income and assets statement.

- (2) A foreign income and assets statement shall be –
 - (a) in the form specified in Part IVA of the Second Schedule to these rules providing the particulars of-
 - (i) the person's total foreign assets and liabilities as on the last day of the tax year;
 - (ii) any foreign assets transferred by the person to any other person during the tax year and the consideration for the said transfer; and
 - (iii) complete particulars of foreign income, the expenditure derived during the tax year and the expenditure wholly and necessarily for the purposes of deriving the said income;
 - (b) verified in the manner specified in the form; and

- (1) This rule shall apply to provide for the furnishing of an employer's certificate in lieu of return of income.
- (2) An employer's certificate in lieu of return of income as required under section 115 shall be in the form specified in Part III of the Second Schedule.
- (3) An employer's certificate in lieu of return of income shall be accompanied by the following, namely:-
 - (a) applicable documents;
 - (b) statements;
 - (c) certificates; and
 - (d) annexes;

as are specified in the annexures to Part VI of the Second Schedule."

¹ Substituted for "V" by Notification No. SRO 861(I)/2003, dated September 01, 2003.

² Word "and" omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Word "and" and clause "(d)" inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Rule 36A inserted by S.R.O. 777(I)/2023 dated 27.06.2023.

CHAPTER - VIII**RETURNS, EMPLOYER'S CERTIFICATE,
WEALTH STATEMENT AND STATEMENT TO BE
FILED BY CERTAIN PERSONS**

- (c) accompanied by such documents, statements and certificates as specified in the form and in the Ordinance, these rules and circulars issued under the Ordinance.

(3) Failure to furnish foreign income and assets statement by every resident individual required to be furnished under this rule shall be subject to penalty under S. No. 1AAA of sub-section (1) of section 182 of the Income Tax Ordinance, 2001 (XLIX of 2001).]

37. Return to be furnished by a non-resident ship owner or charterer.-

- (1) This rule shall apply for the Purposes of section 143, which provides for the furnishing of returns by non-resident ship owners or charterers.
- (2) A return required to be furnished under section 143 shall be in the following form, namely:-

¹[

¹ Form substituted by S.R.O.1955(I)/2022 dated 24.10.2022. Substituted Form read as follow:

“

Name of ship	Name of Owner / [charterer]	Dates of Arrival / departure	Receipts for freight and passenger, cargo livestock etc. embarked from Pakistan	Total freight earned for goods, services passengers [livestock]embarked outside Pakistan	Total in Respect [of] freight received in Pakistan embarked outside Pakistan (whether covered by the tax treaty. Please specify)	[Tax amount on earnings as per columns 4, 5 and 6.]	Remarks whether containers charges and other charges separately shown in the Normal Return of income. If received by the agent or assigned to other Person, in that case rent/lease or assignment charges	Challan No. & Date of payment	Remarks
1	2	3	4	5	6	7	8	9	10

Authorized/Representative Signature _____
Name. _____
Designation _____
Seal _____
Date _____

CHAPTER - VIII

RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT AND STATEMENT TO BE FILED BY CERTAIN PERSONS

Description	Code	Total Amount	Amount Exempt from Tax / Subjected to Exempt Tax	Amount Subjected to Normal Tax	Action
Final / Final / Minimum / Average / Refund / Reduced Income Tax	920100				
Refund Adjustment of Other Year(s) against Demand of this Year	92101				
Withholding Income Tax	9201				
Advance Income Tax	9202				
Advance Tax Paid under 14T for Builders/Developers	92025				
Advance Income Tax as 14T(A)	92022				
Tax on High earning persons u/s 4C	9231822				
Admitted Income Tax	9203				
Demand Income Tax	9204				
Advance Income Tax as 14T(5B)	92021				
Refundable Income Tax	9210				

(3) A return required to be furnished under section 143 shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.

(4) A return required to be furnished under section 143 may be furnished by any of the methods specified in rules 73 and 74.

38. Return to be furnished by a non-resident aircraft owner or charterer.-

- (1) This rule shall apply for the purposes of section 144, which provides for the furnishing of quarterly returns by non-resident aircraft owners or charterers.
- (2) A return required to be furnished under section 144 shall be in the following form, namely:-

CHAPTER - VIII

RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT AND STATEMENT TO BE FILED BY CERTAIN PERSONS

¹[

]

- (3) A return required to be furnished under section 144 shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.
- (4) A return required to be furnished under section 144 may be furnished in any of the methods specified in rules 73 and 74.]

¹ Form substituted by S.R.O.1955(I)/2022 dated 24.10.2022. Substituted Form read as follows:

“

[specification of the aircraft]	Name of owner [charterer]	Dates of arrival. [departure]	Quarterly receipts for freight and passenger, cargo, lives stock etc. embarked from Pakistan.	Total freight earned for goods, services passengers [livestock] embarked outside Pakistan.	Total in Respect [of] freight received in Pakistan embarked outside Pakistan (whether covered by the tax treaty. Please specify).	[Tax amount on earnings as per columns 4, 5 and 6.]	Remarks whether containers Charges and other charges separately shown in the Normal Return of income. If Received by the agent or assigned to other Person, in that case rent/ lease or assignment charges.	Challan No. & Date of payment.	Remarks
1	2	3	4	5	6	7	8	9	10

Authorized/Representative Signature _____
 Name. _____
 Designation _____
 Seal _____
 Date _____”

RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT AND STATEMENT TO BE FILED BY CERTAIN PERSONS

Provided that where an Online Marketplace is providing courier services as well, it shall also file the statements required under sub-rule (2) of Rule 44 read with Part-X of the Second Schedule to these rules.

FORM - AI

MONTHLY STATEMENT BY ONLINE MARKETPLACE AGAINST DIGITALLY ORDERED GOODS AND SERVICES

[See Rule 38A(2)]

Particulars of Online Marketplace _____

NTN/ STRN _____

Name _____

E.Mail _____

Details of supplier-wise transactions during the Month of _____

Sr.	Date dd/mm/yyyy	Particulars of supplier from whom Sales tax Withheld			Aggregate Monthly Amount of Sales by Seller	Aggregate Monthly Amount Deposited in Seller's Bank Account	Particulars of Payment Made	
		CNIC/NTN/ STRN	Name	Address			Amount of Tax Deducted during the Month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	By Courier	By Payment Intermediary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Income Tax Rules, 2002

CHAPTER - VIII**RETURNS, EMPLOYER'S CERTIFICATE,
WEALTH STATEMENT AND STATEMENT TO BE
FILED BY CERTAIN PERSONS**

TOTAL									
Verification	I, holder of CNIC/NTN/STRN number _____, in my capacity as _____ do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.								
Date	(dd/mm/yyyy)			Stamp	Signature: _____				

				FORM - A2			
MONTHLY STATEMENT BY ONLINE MARKETPLACE AGAINST DIGITALLY ORDERED GOODS AND SERVICES							
[Sec Rule 38A(2)]							
Particulars of Online Marketplace							
NTN/ STRN _____				Name _____			
Telephone: _____				E.Mail _____			

RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT AND STATEMENT TO BE FILED BY CERTAIN PERSONS

[illegible]¹[]

¹ Rule 39 omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted rule read as under:

- “39. Statement in lieu of Return of income.-**
- (1) Where in lieu of Return of income statement is required to be filed namely incomes covered by sections 5,6 and 7 or where tax deduction is to be taken as final discharge of tax liability u/s 169 a statement in the prescribed form shall be filed as prescribed in Part 1[IV] of the Second Schedule to the Rules.
- (2) Where a taxpayer has income from a source which does not form part of total income and also income under any head of income given in section 11 (except salary), Return is specifically required to be filed on a prescribed statement as well as shall be filed.

1[CHAPTER - VIIIA BANKING COMPANIES REPORTING REQUIREMENTS

¹ Chapter – VIIA substituted through SRO 773(I)/2020 dated 24th August 2020 the substituted chapter read as follows:

"CHAPTER - VIIIA

BANKING COMPANIES REPORTING REQUIREMENTS

39A. This chapter contains rules for banking companies reporting requirements for the purpose of section 165A of the Ordinance.

39B. Definitions.-

- (1) In this Chapter, unless there is anything repugnant in the subject or context,-
- (a) "Account Holders Deposits Statement" means Account Holders Deposits Statement as specified in Form 'A';
- (b) "Banking Company Officer" means a senior officer stationed at the head office and nominated by a banking company to coordinate with the Board for provision of any information and documents required by the Board;
- (c) "Credit Card Payments Statement" means Credit Card Payments Statement as specified in Form 'B';
- []
- (e) "Information" includes Account Holders Deposits Statement, Credit Card Payments Statement, [Profit on Debt Statement],] or any other information as required by the Board from the banking company;
- (a) "Reporting Banking Company" means a banking company required under section 165A of the Ordinance to provide to the Board all the information and documents electronically or otherwise, mentioned in the said section;

[]

[(h) "Profit on Debt Statement" means Profit on Debt Statement as specified in Form 'C';:]

[(i) "Cash Withdrawals Statement" means Cash Withdrawals Statement as specified in Form 'D';]

39C. Furnishing of information.-

- (1) The information, required to be furnished under section 165A of the Ordinance [] shall be [filed electronically on FBR's web portal], by the reporting banking company, in the manner as specified in Account Holders Deposits Statement, [Cash Withdrawals Statement] Credit Card Payments Statement, [and Profit on Debt Statement] and suspicious transactions report.
- []
- (3) The information other than information provided in sub-rule (1) [] shall be provided by the reporting banking company as specified in a notice issued in terms of section 165A(2) of the Ordinance.

39D. Authorized Persons.-

- (1) Banking company officer, shall be nominated by the reporting banking company not later than thirty days of coming into force of rules contained in this chapter.
- (2) Where a banking company officer is not nominated within the time allowed as specified in sub-rule (1), the President or any Principal Officer of the reporting banking company, stationed at the head office shall be treated as banking company officer.
- (3) The information required to be reported to the Board shall be provided by the banking company officer to the Chairman, Federal Board of Revenue or any officer authorized by the Chairman in this behalf. Provided that the officer authorized by the Chairman shall not be below the rank of Member of the Board.

39E. Time of furnishing information.-

- (1) Every banking company officer, shall [file electronically on FBR's web portal] a monthly Account Holders Deposits Statement [,] Credit Card Payments Statement [and Cash Withdrawals Statement] as specified in Form 'A' [,] Form 'B' [and Form 'D'] respectively, for immediately preceding calendar month within seven days of the end of the preceding calendar month.
- (2) Every banking company officer shall [file electronically on FBR's web portal] an annual [Profit on Debt Statement] as specified in Form 'C' for immediately preceding calendar year within three months of the end of the preceding calendar year.
- []
- (4) Every banking company officer, shall furnish to the Board any information and documents in addition to those mentioned in sub-rules (1) to (3) within the time allowed by the Board.

39F. Exclusions.-

- (1) The information [in Form 'A' and Form 'B'] may not be provided by the banking company officer in respect of a person who holds National Tax Number and has also filed return of income for the immediately preceding tax year.
- (2) The information regarding the person mentioned in sub-rule (1) may be provided to the reporting banking company by the Board, on 10th of every month.

FORM-A

[See rule 39B(1)(a)]

ACCOUNT HOLDERS DEPOSITS STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSONS WHO HAVE DEPOSITED RS. ONE MILLION
OR MORE DURING THE MONTH OF: _____

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount deposited during the month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

39A. This chapter shall apply to the banking companies reporting requirement for the purposes of section 165A of the Ordinance.

Definitions.- (1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (a) "account holders deposits statement" means account holders deposits statement as specified in Form A;

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

FORM-B

[See rule 39B(1)(c)]

CREDIT CARDS PAYMENTS STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSONS WHO HAVE MADE CREDIT CARD PAYMENTS OF RS.ONE HUNDRED THOUSAND OR MORE DURING THE MONTH OF:

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount deposited during the month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

FORM-C

[See rule 39B(1)(h)]

PROFIT ON DEBT STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSON RECEIVING REPORT ON DEBT EXCEEDING ONE MILLION FOR FILERS AND FIVE HUNDRED THOUSAND RUPEES FOR NON-FILERS AND TAX DEDUCTIONS THEREON DURING THE FINANCIAL YEAR OF

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount of profit on debt during the year	Tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM-D

[see rule 39B(1)(i)]

CASH WITHDRAWALS STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSONS WHO HAVE WITHDRAWN CASH EXCEEDING FIFTY THOUSAND RUPEES IN A DAY AND TAX DEDUCTIONS THEREON FOR FILERS AND NON-FILERS, AGGREGATING TO RUPEES ONE MILLION OR MORE DURING THE MONTH OF

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount withdrawn during the month	[Tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)]	(7)*

- (b) "banking company officer" means a senior officer stationed at the head office and nominated by a banking company to coordinate with the Board for the provision of any information and documents required by the Board;
- (c) "credit card payments statement" means credit card payments statement as specified in Form B;
- (d) "cash withdrawal statement" means cash withdrawal statement as specified in Form C;
- (e) "information" includes account holders deposits statement, credit card payments statement, cash withdrawal statement, profit on debt statement, and details of any information or data as required by the Board from the banking company in terms of section 165A(2) of the Ordinance;
- (f) "reporting banking company" means a banking company required under section 165A of the Ordinance to provide to the Board all the information and documents electronically or otherwise, mentioned in the said section; and
- (g) "profit on debt statement" means profit on debt statement as specified in Form D.

39B. Furnishing of information. - (1) The information, required to be furnished under section 165A of the Ordinance shall be provided by the reporting banking company, in the manner as specified in account holders deposits statement, credit card payments statement, cash withdrawal statement and profit on debt statement.

(2) The information other than that provided in sub-rule (1) shall be provided by the reporting banking company if requisitioned by the Board.

39C. Authorized Persons. - (1) Banking company officer, shall be nominated by the reporting banking company not later than thirty days of coming into force of the rules contained in this chapter.

(2) Where a banking company officer is not nominated within the time allowed as specified in sub-rule (1), the President or principal officer of the reporting banking company, stationed at the head office, shall be treated as banking company officer.

(3) The information required to be reported to the Board shall be provided by the banking company officer to the Federal Board of Revenue.

39D. Time of furnishing information.- (1) Every banking company officer shall furnish to the Board a monthly account holders deposits statement, credit card payments statement, and cash withdrawal statement as specified in Form A, Form B, and Form C, respectively, for immediately preceding calendar month within fifteen days of the end of the preceding calendar month.

(2) Every banking company officer shall furnish to the Board an annual profit on debt statement as specified in Form D for immediately preceding calendar year within three months of the end of the preceding calendar year.

(3) Every banking company officer, shall furnish to the Board any information and documents in addition to those mentioned in sub-rules (1) and (2) within the time allowed by the Board.;

CHAPTER - IX**CERTIFICATES, STATEMENTS AND PROCEDURE FOR PAYMENT OF
ADVANCE TAX****PART I - SECTION 159****CERTIFICATE****40. Exemption or lower rate certificate u/s 159.-**

- (1) An application for a certificate under sub-section (1) of section 159 shall be made in the form specified in Part-VII of the First Schedule to these rules.
- (2) A certificate issued by the Commissioner under sub-section (1) of section 159 shall be in the form specified in Part VIII of the First Schedule to these rules.
- ¹[(3) An application for a certificate under sub-section (1) of section 159 read with clause (v) of paragraph 1 of Notification No. S.R.O. 947(I)/2008, dated the 5th September, 2008, shall be in the form specified in Part VII(a) of the First Schedule to these rules.
- (4) A system based exemption certificate issued by the Commissioner for goods specified under clause (v) of paragraph 1 of Notification No. S.R.O. 947(I)/2008, dated the 5th September, 2008 shall be in the form specified in Part-VIII (a) of the First Schedule to these rules.]

²[PART IA**IMPORTED GOODS****DIVISION I
GENERAL**

40A. Application. - The provisions of this Part shall apply to addition, omission or amendment of entries in the Twelfth Schedule and application of reduced rate on goods falling under Part III of said schedule imported by persons as raw material for its own use.

¹ Sub-rules "(3) and (4)" inserted by SRO 1139(I)/2008, dated October 31, 2008.

² New Part IA inserted through SRO 715(I)/2020 dated 12th August, 2020.

DIVISION II

RECLASSIFICATION IN THE TWELFTH SCHEDULE

40B. Committee on Imported Goods.—(1) There shall be a Committee on Imported Goods which shall consist of the following members, namely,–

- | | | |
|-----|---------------------------------------|-------------------|
| (a) | Member Inland Revenue Policy, FBR | Chairperson |
| (b) | Member Inland Revenue Operations, FBR | Member |
| (c) | Member Taxpayers Audit, FBR | Member |

(2) The Chief Income Tax Policy shall act as secretary to the committee.

(3) The Committee on Imported Goods shall be empowered to add in the Twelfth Schedule of the Ordinance any entry thereto or omit any entry therefrom or amend any entry therein.

(4) The Chairperson of the Committee may, *suo moto* or on application of a taxpayer being an importer of such goods, place a matter pertaining to sub-rule (3) before the committee by way of convening a meeting including a virtual meeting or by way of circulation which shall decide the matter within sixty days.

40C. Reclassification of imported goods.— (1)The Committee on Imported Goods, may after taking into consideration all relevant facts, add in the Twelfth Schedule of the Ordinance, any entry thereto or omit any entry therefrom or amend any entry therein:

Provided that such decision of the Committee shall be made by majority.

(2) A decision under sub-rule (1) to add in the Twelfth Schedule of the Ordinance any entry thereto or omit any entry therefrom or amend any entry therein shall be notified in the Official Gazette by the Board.

DIVISION III

EXEMPTION AND REDUCED RATE CERTIFICATES

40D. Import under an Exemption Certificate.— (1) A taxpayer eligible under sub-section (1) of section 159 of the Ordinance may submit an application to the Commissioner for an exemption certificate through Iris, and submit supporting documents and data in electronic form:

Provided that till such time Iris is enabled for the purpose of this sub-rule, the application and supporting documents and data may be submitted manually to the Commissioner.

(2) On receipt of a complete application along with the documents prescribed under sub-rule (1), the Commissioner may carry out such verification as he may consider necessary to ascertain, inter alia, whether –

- (a) such goods are relevant to the activity of the taxpayer whose income is exempt from tax under the Ordinance or is subject to hundred percent tax credit ¹[under the Ordinance]; and
 - (b) similar goods previously imported by the taxpayer have not been supplied to its associate or any other person in a non-arm's length transaction.
- (3) The Commissioner may, within fifteen days of application by the taxpayer through an order in writing,–
- (a) approve such quantity of goods as it may deem fit to be imported by the person without collection of tax under section 148 of the Ordinance; or
 - (b) reject the application of the taxpayer.

40E. Import under a Reduced Rate Certificate.– (1) A taxpayer desirous of importing goods classified under Part III of the Twelfth Schedule to the Ordinance as raw material for its own use may submit an application to the Commissioner for a reduced rate certificate through Iris, and submit the following documents and data in electronic form, namely:–

- (a) the site plan of the manufacturing unit indicating the location of the premises and the details of the total area, covered area and manufacturing area and separate storage areas for manufactured goods, factory rejects and wastages;
- (b) complete details of the type of machinery installed;
- (c) the installed production capacity per day and the average production per day for the last two tax years;
- (d) the complete manufacturing process flow, clearly indicating, *inter alia*, the following, namely–
 - (i) the stage at which local and imported raw materials shall be consumed; and
 - (ii) the stage at which finished goods shall be manufactured;
- (e) inventory statement, consumption statement and input-output ratios of locally procured and imported goods for the last assessed tax year and the period starting on the first day after the last assessed tax year and ending on the day on which an application under sub-rule (1) is

¹ Expression “under section 100C of the Ordinance” substituted by SRO 934(I)/2023 dated 20.07.2023

made; and

- (f) an estimate of advance tax under sub-section (4A) of section 147 of the Ordinance, if not already furnished:

Provided that till such time Iris is enabled for the purpose of this sub-rule, the application and supporting documents and data may be submitted manually to the Commissioner:

Provided further that a taxpayer shall not be required to furnish documents and data under clause (a) and (b) where the taxpayer has been granted a reduced rate certificate under this rule in the previous tax year and the taxpayer submits a declaration to the effect that there is no change in particulars specified under clause (a) and (b).

(2) On receipt of a complete application along with the documents prescribed under sub-rule (1), the Commissioner may, after such verification as he may consider necessary, calculate the quantity of raw material allowable to be imported during the tax year at reduced rate which shall be computed in accordance with the following formula, namely:-

$$[(125\% \times A) - B] \times [1 + C]$$

Where –

- | | |
|----------|--|
| A | is lesser of previous year's import or consumption of the raw material; |
| B | is the raw material available with the taxpayer at the time of application; and |
| C | is the percentage change in turnover estimated under section 147 compared to last assessed tax year. |

(3) The Commissioner may, within fifteen days of application by the taxpayer through an order in writing,–

- (a) approve such quantity of goods as it may deem fit to be imported by the person as if such goods were classified under Part II of the Twelfth Schedule; or
- (b) reject the application of the taxpayer

(4) All orders under sub-rule (3) shall be reviewed quarterly by the Review Committee, which shall consist of the following members, namely:-

- | | | |
|-----|---------------------------------------|-------------------|
| (a) | Member Inland Revenue Operations, FBR | Chairperson |
| (b) | Chief Inland Revenue Operations, FBR | Member |
| (c) | Chief Income Tax Policy, FBR | Member |

40F. Monitoring by the Commissioner.—(1) The Commissioner or an officer authorized by the Commissioner shall have free access to the premises, registered office or any other place where any stocks, business records or documents required under these rules are kept or maintained or whose business activities are covered under these rules; and such officer may, at any time, inspect the goods, stocks, records, data, documents, correspondence, accounts and statements or any other record to verify, inter alia, the following, namely –

- (a) the production capacity and stock consumption as stated by the taxpayer; and
 - (b) the raw material being imported is in line with the manufacturing activity or capacity and it is being used as raw material for own use only.
- (2) The Commissioner may conduct audit of consumption, production and sales of the latest Tax Year for which return of income has been filed at any time during the year in order to verify that the quantum of annual production is in accordance with the consumption of raw materials and the input-output co-efficient.”]

¹[PART IAA
EXEMPTION UNDER SECTION 152

40FA. Exemption or lower rate certificate under sections 152 and 159 to non-resident persons or permanent establishment of non-resident person.— (1) Notwithstanding rule 40(1) and Part VII of the First Schedule to these rules, an online application by a non-resident person or a PE of a non-resident person for a certificate under sub-section (1) of section 159 shall be made in the form specified in Part VII(B) of the First Schedule to these rules, duly furnishing therewith all the requisite information and documents.

(2) An online application or notice for a certificate under sub-section (4B) of section 152 and sub-section (5) of section 152 shall be made by a payer in the form specified in Part VII(C) of the First Schedule to these rules, duly furnishing therewith all the requisite information and documents.

(3) An exemption certificate or a reduced rate certificate shall be issued to the non-resident person or PE of a non-resident person only if the Commissioner Inland Revenue is satisfied that the applicant-

- (i) has furnished return or returns of income when became due, if any, on or before the date on which the application or notice is made, and

¹ Part IAA inserted by S.R.O. 923(I)/2020 dated 29.09.2020.

- (ii) is not in default or deemed to be in default in respect of any tax (including penalties, default surcharge, advance tax under section 147 or tax payable under section 137) unless the same is stayed by Commission-IR, Commissioner-IR (Appeal), Appellate Tribunal Inland Revenue, High Court, Supreme Court or any other statutory body under the Income Tax Ordinance, 2001 (XLIX of 2001).
- (4) The non-resident person or PE of a non-resident person shall file an affidavit to the effect that neither its withholding agent (payer) has filed application or notice for exemption or reduced rate certificate nor payer's application or notice has been rejected. In case of misrepresentation, issued exemption or reduced rate certificate shall be cancelled forthwith.
- (5) The resident person or PE of a non-resident person shall file an affidavit that neither the payee (non-resident person and PE of a non-resident person) has filed application or notice for exemption or reduced rate certificate nor has it been rejected. In case of misrepresentation, issued exemption or reduced rate certificate shall be cancelled forthwith.
- (6) The applicant shall provide the details of all the contracts made for the sale of goods, rendering or providing of services or for execution of contract in Pakistan.
- (7) The Commissioner Inland Revenue may call for information, documents, record in respect of matters arising during the proceedings under section 152(4B), 152(5) or 159(1) of the Ordinance or cause further enquiry including but not limited to cohesive business operation.
- (8) The Commissioner Inland Revenue may call for any information, documents, record from any person in connection with the application in order to determine that the amount is chargeable to tax being Pakistan –source income under the Ordinance.
- (9) The Commissioner Inland Revenue shall, after providing an opportunity of being heard, pass an order within thirty days of receipt of application. However, any period adjourned at the request of the applicant or is postponed due to any proceedings, stay order, alternative dispute resolution proceedings or for any other reason, shall be excluded in the computation of the aforementioned period.
- (10) The Commissioner Inland Revenue shall afford an opportunity of being heard to the applicant and, in case of default on the date of hearing, he may proceed *ex parte* to decide the application on the basis of the available record.
- (11) The certificate shall be valid for the period as allowed by the Commissioner IR unless withdrawn by the Commissioner IR earlier.

(12) The Commissioner Inland Revenue shall keep and maintain all record, inter-alia, encompassing the application and notice, necessary enclosures and annexure and the orders passed.]

CHAPTER - IX

CERTIFICATES, STATEMENTS AND PROCEDURE FOR PAYMENT OF ADVANCE TAX

*PART-VIII(B)
[see rule 40 FA]

Federal Board of Revenue	
Form for Exemption/Reduced Rate on Receipt of Payments by a Non-Resident Person or PE of a Non-Resident Person	
Note: Please Fill all the Fields	
General	1. NTN: - Name of Payee: EDN No.:
	2. Office (LTU/RTO): 3. Tax Year: 4. Date of Application:
	5. Commissioner IRS:
	(i) Name:
	(ii) Zone:
	6. Nature of payment (Business, Dividend, interest, Royalties, FTS etc.):
	7. (i) Currency: (ii) Amount Due for Receipt:
	8. Affidavit that neither Withholding Agent (Payer i.e. resident person or PE of a non-resident person) has filed Application/Notice for Exemption/Reduced Rate Certificate nor it has been rejected.
Particulars of payee/Recipient (Non-Resident Person or PE of Non-Resident Person)	9. Status of the Payee (Non-Resident / PE of Non-Resident):
	Non-Resident Person (Company, Individual, Firm/AOP/Trust):
	Contact Details: i) Address: iii) Fax: ii) Tel: iv) Website: iii) E-mail: v) STRN: vi) CNIC/ Passport No. (if individual) vii) Incorporation Date (if Company) viii) Incorporation # (if Company) ix) Registration Date: x) Registration # (if Firm/AOP/Trust) xi) TIN xii) Whether PE in Pakistan or not (Yes or No) ☐
	10. PE of Non-Resident Person in Pakistan:
	i) STRN: iii) Date: ii) BOI/EAD's Permission No: iv) Main Business: v) Residence Country: vi) Status in Home Country (Corporate, Non Corporate, Individual): vii) Contact Detail: a) Address: c) Fax: b) Tel: d) Website: e) Email: f) Inc./Reg. # g) Inc./Reg. Date
	11. Bank Details of Non-Resident Person or PE of Non-Resident Person and Receipt of Payments Details:
	i) Bank Account Details (where amount is finally destined to land) a) A/C# b) Bank Name c) Branch Address: ii) Currency: Total Amount received from the payer under the head during the year iii) Currency: Total Amount received from the payer during the year: iv) Certificate of Residence: copy attached
	12. Status of the Payer (Resident / PE of Non Resident):
	13. Resident Person (Company, Individual, Firm/AOP/Trust/GOP):
	Particulars of Payer (Resident Person or PE of Non-Resident Person)
14. PE of Non-Resident Person in Pakistan:	
i) NTN: ii) STRN: iii) BOI/EAD's Permission No: iv) Date: v) Residence Country: vi) Main Business: vii) Status in Home Country (Corporate, Non Corporate, Individual): viii) Contact Detail: a) Address: c) Fax: b) Tel: d) Website: e) Email: f) Inc./Reg. # g) Inc./Reg. Date	

CHAPTER - IX**CERTIFICATES, STATEMENTS AND
PROCEDURE FOR PAYMENT OF ADVANCE TAX**

Part I	15.	Bank Details of Payer (Resident Person or PE of Non-Resident Person) from where payment is received: i) Bank Account Details: a) A/C # _____ b) Bank Name _____ c) Branch Address: _____
	16.	Is the contract one-time or going (Y/N)?
Particulars of Transactions	17.	Nature of Contract? (What gives rise to the payments): _____
	18.	Is the Claim based on an Agreement for the Avoidance of Double Taxation (ADTA)?
Basis of Exemptions	19.	Country: _____
	20.	Applicable Article / Paragraph: _____
	21.	Other supporting Arguments? (Please make out your case for exemption by making cogent arguments duly supported by legal provisions / data and documents)

Attachments:

Affidavit

Certificate of Residence

Copy of Contract/Agreement

Copy of Invoice

Any other document/information

I hereby declare that whatever stated above in this application is correct. It is further declared that all the attachments/ relevant documents/information are enclosed in entirety.

Signature _____
Name _____
Address _____
Date _____

CERTIFICATES, STATEMENTS AND PROCEDURE FOR PAYMENT OF ADVANCE TAX

		FEDERAL BOARD OF REVENUE	
		Tax Form for Exemptive/Reduced Rate on Payments to Non-Resident Person (New From FY 2018 Onwards)	
General	1.	NIN:	Name of Payee:
	2.	Office (SURTAX):	3. Tax Year:
	5.	Commissioner RM:	4. Date of Application:
	(i) Name:	(ii) Address:	
	(iii) Nature of payment (Dividend, Interest, Royalties, FTS, etc.):		
Payer Details / Resident Person or PE of Non-Resident Person	6.	(iv) Consideration:	(v) Amount Due for Payment:
	7.	Declarant that whether Payer from resident person or PE of a non-resident person has filed Application/Notice for Exemption/Reduced Rate Certificate nor it has been rejected:	
	8.	Status of the Payer (Resident / PE of Non-Resident):	
	9.	Resident person (Company, Individual, Firm/AOP/Trust/VOP):	
	Contact Details:	(i) Address:	(ii) Fax:
		(iii) Tel:	(vi) Website:
		(iv) E-mail:	(vii) STRM:
		(v) NIN:	(ix) Incorporation Date (If Company):
		(x) CMC No. (if individual):	(xi) Registration Date:
		(xii) Incorporation # (of Company):	(xiii) Registration #:
(xiv) Registration # (if Firm/AOP/Trust/VOP):			
10.		PE of Non-Resident Person in Pakistan:	
(i) NTN:		(ii) STRM:	
(iii) BOA/SAD's Permission Ref:		(iv) Date:	
	(v) Residence Country:	(vi) Main Business:	
	(vii) Status in Home Country (Corporation, Non-Corporate, Individual):		
	Contact Detail:	(i) Address:	(ii) Fax:
		(iii) Tel:	(iv) Website:
		(v) Email:	(vi) Inc./Reg. Date:
	(vii) Inc./Reg. #:		
	11.	Bank Details of Resident Person or PE of Non-Resident Person and Payment Details:	
	(i) Bank Account Details (from where payment is made):	(ii) Bank Name:	
	(iii) Branch Address:		
	(iv) Total Payment made to the payee under the head during the year:		
	(v) Total Payment to the payer made during the year:		
	12.	Category of Non-Resident Person (Company, Individual, firm/AOP/Trust):	
	Contact Detail:	(i) Name:	
		(ii) Address:	
		(iii) Country:	
(iv) Tel:		(v) Fax:	
(vi) E-mail:		(vii) Website:	
	(viii) Incorporation # (if Company):	(ix) Incorporation Date (if Company):	
	(x) Registration # (if Firm/AOP/Trust):		
	(xi) Registration Date (if Firm/AOP/Trust):		
	(xii) Bank Account Details of Non-Resident Person (where amount is finally destined to land):		
	(xiii) A/C No:	(xiv) Bank Name:	
	(xv) Branch Address:	(xvi) Country:	
	(xvii) Tel:		
	(xviii) Certificate of Residence:	Copy attached	
	(xix) TIN:		
	Particulars of Transactions	13.	Is the contract one-time or going? [Y/N]:
14.		Nature of Contract? (What gives rise to the payments) (attach copy of contract/agreement)	
15.		Is the claim based on an Agreement for the avoidance of Double taxation (ATTN)?	
Comments	16.	Country:	
	17.	Applicable Article / Paragraph:	

18	Order supporting Arguments (Please submit your case for exemption for making current arguments duly supported by legal provisions / Acts and documents)	
----	---	--

Attachments:

- 1 Affidavit
- 2 Certificate of Residence
- 3 Copy of Contract/Agreement
- 4 Copy of Invoice
- 5 Any other document/information

I hereby declare that whatever stated above in this application is correct. It is further declared that all the attachments/ relevant documents/information are enclosed in veridity.

Signature	_____
Name	_____
Address	_____
Date	_____

¹[PART II

COLLECTION OR DEDUCTION OF TAX AT SOURCE

DIVISION I
EMPLOYER'S CERTIFICATE²[]DIVISION II
CERTIFICATE FOR COLLECTION OR DEDUCTION OF TAX
(OTHER THAN FROM SALARY)³42. Certificate of collection or deduction of tax ⁴[]:-

(1) As required under sub-section (1) of section 164, any person responsible for-

- (a) Collecting tax under Division II of Part V of Chapter X of the Ordinance;
- (b) Deducting tax from a payment under Division III of Part V of Chapter X of the Ordinance, except in the case of salary;
- (c) Collecting or deducting tax under Chapter XII of the Ordinance; or
- (d) Deducting tax under the Sixth Schedule to the Ordinance,

shall issue a certificate to the person from whom tax has been collected or deducted, in the form as set out in Part VII of the Second Schedule to these rules, within fifteen days after the end of the financial year or discontinuation of business etc.

- (2) Where the person from whom tax has been collected or deducted requests for the issuance of the certificate before the end of the financial year, the certificate under sub-rule (1) shall be issued for the period in that year within seven days of the request made.
- (3) Where the certificate issued under sub-rule (1) or sub-rule (2) has been lost, stolen or destroyed the recipient of the certificate may request, in writing, to the issuer of the certificate to issue a duplicate thereof.
- (4) Where a request has been made under sub-rule (3), the issuer of the certificate shall comply with the request and the certificate so issued

¹ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

² Rule "41" omitted by SRO 1062(I)/2007, dated October 27, 2007.

³ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

⁴ Words "other than from salary" omitted by SRO 1062(I)/2007, dated October 27, 2007.

shall be clearly marked "duplicate".

- (5) The certificate issued under sub-rules (1), (2) or sub-rule (3) shall be in duplicate and serially numbered.

DIVISION III

PAYMENT OF TAX COLLECTED OR DEDUCTED

¹43. Payment of tax collected or deducted.-

As required under section 160 and under the Sixth Schedule to the ordinance the tax collected or deducted under Division II or Division III of Part V of Chapter X of the Ordinance, Chapter XII of the Ordinance or Sixth Schedule to the Ordinance shall be paid to the Commissioner by way of credit to the Federal Government,-

- (a) where the tax has been collected or deducted by the Federal Government or a Provincial Government on the day the tax was collected or deducted; or

- ²[(b) where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government,-

- (h) by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within Seven days from the end of each week ending on every Sunday and

- (ii) by remittance abroad to a non-resident through state bank or any other banking company, prior to remitting abroad of the amount from which tax is to be deducted or collected.]

¹ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

² Clause (b) substituted by SRO 255(I)/2017 dated 12.04.2017.. The substituted clause (b) read as follows:-

“(b) where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within ²[Seven days from the end of each week ending on every Sunday]²[:]”

³[Provided that the tax collected by a banking company upto 19th July, 2015 in respect of advance tax on banking transactions under section 236P of Ordinance may be deposited into the Government Treasury by 31st July, 2015.]”

¹
[DIVISION IIIA]

ADVANCE TAX ON AIR TICKETS

43A. Advance tax on air tickets.-

- (1) This rule shall apply for the purposes of section 236B and 236L.
- (2) Airlines issuing tickets directly to passengers, either manually or electronically, shall charge and collect advance tax, at the rates applicable for sections 236B and 236L, directly from the passengers and shall be paid within the time as prescribed in sub-rule (4).

Explanation: For the purpose of this rule, airline means airline issuing tickets for uplifting passengers of any airline, whether having its head office or registered office or an agent in Pakistan or not, if the journey originates in Pakistan. The obligation to charge, collect and deposit tax is in respect of the airline uplifting the passengers in respect of the journey originating in Pakistan.

- (3) Where the tickets are issued by persons, other than the Airlines, and the persons issuing tickets on behalf of the Airlines, are charging and collecting advance tax from the passengers and making payment of tax to the Airline directly, or through IATA, or through any other entity authorized in that behalf, the tax so collected by the airlines from such persons shall be paid as per sub-rule (4).
- (4) Tax collected by the airlines under sub-rule (3), shall be paid by the 15th day of the following second month in respect of tickets issued upto the last working day of each calendar month:

Provided that for the month of May and June, the tax shall be paid by 15th day of June on the basis of average tax paid in respect of July to April. Any short or excess tax paid, in respect of tickets issued during May and June, shall be adjusted in the tax required to be paid by the 15th day of July.

- (5) Every Airline issuing international air tickets shall make adequate arrangements for collection of tax under this rule from the persons issuing tickets on its behalf or through electronic means, and in case of default, the said tax shall be collected from the airline, without prejudice to any other liability which it may incur under the Ordinance.
- (6) Notwithstanding anything contained in Second Schedule to the Income Tax Rules, 2002, monthly and annual statements of tax collected under section 236B and 236L, shall be submitted by every

¹ Division IIIA inserted by SRO 817(I)/2014 dated September 15, 2014.

CHAPTER - IX**CERTIFICATES, STATEMENTS AND
PROCEDURE FOR PAYMENT OF ADVANCE TAX**

airline to the respective Commissioner Inland Revenue, in the form and verified in the manner as indicated in sub-rule (8).

- (7) Monthly statement for the tax deposited by 15th of each month, under sub-rule (4), shall be filed by 21st of the month:

Provided that the monthly statement for the month of September, 2014 shall be furnished along with the monthly statement of October, 2014.

- (8) The forms and manner in which the monthly and annual statements are to be filed, are as below:

FORM

Monthly statement of tax collected under section (236B/236L) _____ of the Income Tax Ordinance, 2001, during the month of _____, 20____

Airline/Uplifting Airline:						
SN	Name of Airline for which tickets issued.	Gross Fare	Tax @ 5% or 4%	Date of collection	Date of Deposit	CPR No.

I certify that the above statement contains complete information of tax collectible under section 236B of the Income Tax Ordinance, 2001, during the month/year ending on the _____, 20____

Name and Signature of person responsible _____

Signature: _____

Date: _____

Seal _____

Annual statement of tax collected under section (236B/236L) _____ of the Income Tax Ordinance, 2001, for the year ending on the _____, 20____

Airline/Uplifting Airline:										
SN	Name of Airline for which tickets issued	Document or Ticket No.	Passenger Name	NIC/ Passport No.	Route/ Sector	Gross Fare	Tax @ 5%	Date of collection	Date of Deposit	CPR No.

I certify that the above statement contains complete information of tax collectible under section 236B of the Income Tax Ordinance, 2001, during the month/year ending on the _____, 20____

Name and Signature of person responsible _____

Signature: _____

Date: _____

Seal _____

- (9) Provisions of section 236G and 236L, shall not be applicable in the case of a foreign diplomat or a diplomatic mission in Pakistan.]

¹[43B.- Amount actually paid under section 158.- (1)The amount actually paid as per clause (c) of section 158 the Ordinance includes,-Payment of tax collected or deducted,-

- (a) amount paid by the person, as withholding agent;
- (b) amount paid on behalf of the person, as withholding agent;
- (c) amount paid at the instruction of the person, as withholding agent; and
- (d) gross amount settled or discharged by the person, as withholding agent, to other person before netting off or adjusting such against any receivable from the said other person.]

²[(2) In case of remittance abroad to non-resident, seven days before the amount is intended to be remitted aboard to that non-resident, through State Bank or any banking company.]

¹ Rule 43B inserted by the SRO 958(I)/2015 dated 29th September, 2015.

² New sub-rule(2) added through SRO 1314(I)/2017 dated 22nd December, 2017.

DIVISION IV

¹[]²[] STATEMENT³[] OF TAX COLLECTED
OR DEDUCTED⁴[44. ⁵[Statement] of tax collected or deducted. -⁶[]
⁷[]

⁸[(2) Pursuant to sub-section (2) of section 165 and sub-section (1) of section 165C, a courier or a payment intermediary, responsible for collecting or deducting tax under Division II or Division III of Part V of Chapter X of the Ordinance or under Chapter XII of the Ordinance shall furnish or e-file a quarterly statement as set out in Part X of the Second Schedule to these rules as per the following timelines, namely: –

- (a) in respect of quarter ending on the 31st day of March, on or before the 20th day of April;
- (b) in respect of quarter year ending on the 30th day of June, on or before the 20th day of July;
- (c) in respect of quarter ending on the 30th day of September, on or before the 20th day of October; and
- (d) in respect of quarter ending on or before the 31st day of December, on or before the 20th day of January.]

¹ The words "Annual and" omitted by SRO 1218(I)/2015 dated 08.12.2015.

² The word "MONTHLY" omitted through SRO 849(I)/2019 dated 24th July, 2019.

³ The letter "s" omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

⁵ The words "Annual statement" substituted through SRO 849(I)/2019 dated 24th July, 2019.

⁶ Rule (1) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted rule read as under:-

"(1) An annual statement required to be furnished under sub-section (1) of section 165 for a financial year shall be in the form as set out in Part VIII and Part IX of the Second Schedule to these rules."

⁷ Sub-rule (2) substituted by SRO 790(I)/2006 dated August 03, 2006.

⁸ Sub-rule (2) substituted by SRO 1775(I)/2025 dated 10.09.2025. The substituted sub-rule read as follows: –

"(2) Pursuant to sub-section (2) of section 165, a person responsible for collecting or deducting tax under Division II or Division III of Part V of Chapter X of the Ordinance or under Chapter XII of the Ordinance shall furnish ⁸[or e-file] a ⁸[biannual] monthly statement ⁸[] as set out in part X of the Second Schedule to these rules ⁸[as per the following timelines, namely: -

- (a) in respect of the half-year ending on the 30th June, on or before the 31st day of July; and
- (b) in respect of the half-year ending on the 31st December, on or before the 31st January."

- (3) The statement referred to in sub-rule (2) shall be accompanied by the evidence of deposit of tax collected or deducted to the credit of the Federal Government.
- (4) A person required to furnish the ¹[statement] under sub-rule ²[] (2) shall, wherever required by the Commissioner, furnish a reconciliation of the amounts mentioned in the aforesaid ³[] ⁴[] ⁵[quarterly] statements with the amounts mentioned in the return of income, statements, related annexes and other documents submitted from time to time.
- ⁶[(5) Pursuant to sub-section (6), a person responsible for deducting tax under section 149 shall furnish or e-file annual statement by the 31st day of the month of July after the end of a financial year in the form set out in Part IX of the Second Schedule to these rules.]

45. Statement of tax deducted under the Sixth Schedule to the Ordinance.-

The statement required to be furnished under sub-clause (b) of clause 11 of Part II of the Sixth Schedule to the Ordinance for a financial year shall be in the form as set out in Part XI of the Second Schedule to these rules.]

⁷[]

¹ The word "statements" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The word "(1) or" omitted by SRO 1218(I)/2015 dated 08.12.2015.

³ Omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Substituted for "monthly" by SRO 849(I)/2019, dated 24th July, 2019.

⁵ The word "biannual" substituted by the S.R.O. 1775(I)/2025, dated 10.09.2025.

⁶ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁷ Omitted "rule 46" due to substitution by S.R.O. 651(I)/2004, dated 30th July, 2004.

¹[PART – III]²[PART – IV
SWAPS RULES]

46. Applicability. – (1) The provisions of this Chapter shall apply to all *SWAPS agents* as defined in clause (62B) of section 2 of the Income Tax Ordinance, 2001, (XLIX of 2001) from such date, and to the extent notified by the Board.

(2) The notified SWAPS agents shall fulfil requirements and obligations as prescribed in this Chapter.

47. Definitions. –

(a) **"Digital Invoice"** means an invoice generated from FBR's web-based portal or computerized system integrated in the manner prescribed by the Board from time to time;

(b) **"SWAPS"** means FBR'S web-based portal or any computerized system of the notified SWAPS Agents integrated with the Board as notified from time to time for the purpose of processing payments for goods and services;

(c) **"SWAPS ID"** means a unique number for identifying transactions carried out by a SWAPS Agent; and

(d) **"SWAPS Payment Receipt"** means proof of payment relating to transactions carried out by a SWAPS Agent.

48. Registration. - Every SWAPS Agent shall update its IRIS profile upon notification under Sub-rule (1) of Rule (46).

49. Obligations and Requirements- (1) A notified SWAPS Agent shall install and integrate such fiscal electronic device and software as approved by the Board for carrying out any transactions liable to withholding tax in the mode and manner prescribed in this Chapter.

Provided that payments referred to in sub-rule (1) shall include advance or partial payments, whether having any statutory exemption or the exemption certificate granted by the Commissioner Inland Revenue.

¹ Part III omitted by SRO 641(I)/2005, dated 27th June, 2005.

² Part IV added by SRO 419(I)/2024, dated 21st March, 2024.

(2) From the date to be notified by the Board, no SWAPS Agent shall carry out any transactions specified in sub-rule (1), otherwise than through SWAPS.

(3) From the date to be notified by the Board, no SWAPS Agent shall carry out any transaction specified in sub-rule (1) without receiving a digital invoice.

(4) From the date to be notified by the Board, no SWAPS Agent shall carry out any transaction specified in sub-rule (1) unless the CNIC, NTN, and IBAN of the withholders bear the same title.

(5) The Board may prescribe additional requirements for integration, registration, or the mode and manner of carrying out transactions under this chapter.

50. SWAPS Payments Receipt. - The SWAPS Payment Receipt, hereinafter 'SPR', shall include such particulars as may be prescribed by the Board, including-

- (a) SWAPS-ID, and SPR number;
- (b) name, address, NTN, and STRN of SWAPS Agent and the supplier;
- (c) quantity, and description of goods, contract or service;
- (d) for partial payments, number, date, and amount of partial payments;
- (e) vendor number, where applicable;
- (f) digital invoice number of the withholders;
- (g) total amount of transaction, including and excluding taxes and duties;
- (h) withholding income tax section, and amount;
- (i) sales tax section, withholding sales tax schedule, chargeable and charged amount;
- (j) FED section, duty chargeable, and charged amount;
- (k) provincial sales tax section, chargeable, and charged amount; and
- (l) any other data field as prescribed from time to time.

51. Certificate of payment of tax. - The SWAPS Payment Receipt (SPR) shall be the only proof of collection or deduction of tax, including for claiming a refund, or tax credit.

52. Extension of time for integration as SWAPS Agents. - (1) A notified SWAPS Agent may request the Commissioner Inland Revenue through IRIS, for extension in time for registration or integration as SWAPS Agent, stating the reasons for such delay.

(2) The Commissioner Inland Revenue may allow the request in sub-rule (1), if deemed appropriate, for a period not exceeding thirty days, and not exceeding 90 days in aggregate.

53. Consequences of non-compliance. - A SWAPS Agent found to have contravened any of the provisions of this chapter shall be subjected to penal provisions prescribed under the Income Tax Ordinance, 2001.]

CHAPTER - X**PRESCRIBED FORMS****67. Application of Chapter.-**

This chapter prescribes forms to be used for the purposes of the Ordinance.

68. Amended assessment notice.-

An amended assessment order related issue notice or/ letter issued by the Commissioner under section 122 shall be in the manner or proforma specified in Part II of the First Schedule to these rules.

69. Section 140 notice.-

A notice issued by the Commissioner under section 140 shall be in the form specified in Part IV of the First Schedule to these rules.

70. Section 145 certificate.-

A certificate issued by the Commissioner to the Director of Immigration or immigration authority under section 145 shall be in the form specified in Part V of the First Schedule to these rules.

71. Section 170 application.-

- (1) An application under section 170 for a refund of tax shall be in the proforma specified in Part VI of the First Schedule to these rules.
- (2) The application shall be verified in the manner specified in the form.
- (3) The application shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance and these rules.

72. Section 175 authorization.-

The authorization of a ¹["officer of Inland Revenue"] for the purposes of section 175 shall be in the manner specified in Part XIII of the First Schedule to these rules.

¹ The words "taxation officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XI**FURNISHING OF DOCUMENTS; SERVICE OF DOCUMENTS; FORMS AND NOTICES****73. Furnishing of documents and returns etc.-**

- (1) This rule applies for the purposes of furnishing of documents under the Ordinance or these rules.
- (2) Except as provided in the Ordinance or these rules, any application, statement or other document to be furnished to the Commissioner shall be furnished in the following manner, namely:-
 - (a) by post or courier service;
 - (b) delivered by hand to the officer having jurisdiction over the person or to such other officer as the Commissioner may specify; or
 - ¹[(c) on computer or by electronic transmission using the specified software in accordance with the specified format or any other requirements including safety valve, security and verification considerations as may be specified by the ²Federal Board of Revenue from time to time.]
- ³[(2A) In the case of a Company, electronic filing of income tax return and withholding tax statements shall be mandatory from the first day of July 2007 onwards.]
- ⁴[(2AA) In case of Federal Government departments, electronic filing of withholding statements shall be mandatory from the first day of July, 2009 onwards.]
- ⁵[(2B) In the case of a non-resident ship owner and aircraft owner or charterer thereof, the electronic filing of the income tax return and application for port clearance shall be mandatory from the 1st day of July 2008 onward.]
- ⁶[(2C) In case a person registered for sales tax, electronic filing of income tax return ⁷["and withholding tax statements"] shall be mandatory from the first day of July, 2009 onwards.

¹ Clause (c) substituted by SRO 516(I)/2006, dated June 01, 2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

³ Sub-rule (2A) inserted by SRO 708(I)/2007, dated July 14, 2007.

⁴ Sub-rule (2AA) inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Sub-rule (2B) inserted by SRO 695(I)/2008, dated June 26, 2008.

⁶ Sub-rules (2C) & (2D) inserted by SRO 684(I)/2009 dated July 23, 2009.

⁷ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

(2D) In case of an Association of Persons, electronic filing of income tax return and withholding tax statements shall be mandatory from the first day of July, 2009 onwards.]

¹[]

²[(2DD) In case of an individual, electronic filing of income tax return and withholding statement shall be mandatory.]

³[(2E) From Tax Year 2009 onwards, wherever refund of tax is claimed in a non-company case, income tax return shall be filed electronically, and in all cases, whether relating to a company or a non-company, electronic filing of refund application as prescribed in Part-VI of the First Schedule shall be mandatory.]

(3) A return, statement, certificate, application or other document furnished by a person that includes the ⁴[digital] signature of the person or the person's ⁷[e-intermediary] shall be taken to be signed by that person.

(4) A person who furnishes a return, statement, certificate, application or other document by electronic transmission which includes the electronic signature of another person who has not consented to the inclusion of the signature shall commit an offence punishable on conviction with a fine or imprisonment not exceeding one year, or both.

⁵[(5) An Electronic Income Tax Return filed under these rules shall be deemed to be a return for the purposes of sub-section (2A) of section 114 of the Ordinance.]

⁶[(6) The e-intermediary shall get the authority letter in the manner specified below, from the taxpayer and produce it before the concerned income tax authority whenever demanded, namely:-

AUTHORITY LETTER

I/We _____ S/o. resident of/having

¹ Inserted by S.R.O. 754(I)/2016 dated 15th August, 2016.

² Sub-rule (2DD) substituted by the S.R.O. 2107/2025 dated 10.11.2025. The substituted sub-rule read as follows:

“(2DD) In case of an individual declaring taxable income one million rupees and more or turnover or receipts exceeding fifty million rupees electronic filing of income tax return and withholding statement shall be mandatory from the first day of July, 2016 onwards.”

³ Sub-rule (2E) inserted by SRO 986(I)/2009, dated November 17, 2009.

⁴ Substituted for "electronic" and "representative", respectively by SRO 516(I)/2006, dated June 01, 2006.

⁵ Sub-rule (5) substituted by SRO 516(I)/2006, dated June 01, 2006.

⁶ Sub-rules (6) and (7) substituted by SRO 516(I)/2006, dated June 01, 2006.

registered office at _____, holder of CNIC No/company registration number _____, solemnly declare that a signed copy of the return/ certificate/ statement/ document/ annexure/ etc. have been provided to my/our e-intermediary Mr./Ms. _____

(Name & Address) who is a Chartered Accountant /Cost and Management Accountant/ a legal practitioner entitled to practice in any civil Court in Pakistan/ a member of the Association of Chartered Certified Accountants, UK/ ITP registered with Tax Bar affiliated with All Pakistan Tax Bar Association of Pakistan. I/We further authorize the said e-intermediary to transmit my/our return/ certificate/ statement/document/ annexure/etc to the designated officer of ¹Federal Board of Revenue.

(Signatures) _____

Name: _____

Address: _____

- (7) The return/certificate/statement/document/annexure/ etc and all supporting documents of the taxpayers shall be retained by the e-intermediary who shall provide them to the taxation officer concerned whenever demanded.]

- ²[(8) The Board may direct that provisions of any of the sub-rules of this rule shall not apply for a tax year.]

74. Service of documents electronically.-

- (1) This rule applies for the purposes of the service of documents under the Ordinance or these rules.

- ³[(2) Where a person has provided an electronic address, the document required to be served on the person shall be considered sufficiently served if sent to that address.]

- (3) For the purposes of sub-rule (2), a document is considered sent to an electronic address if the sender receives-

- (a) in the case of a message sent to a facsimile number, confirmation from the sending facsimile machine that the transmission is sent;
⁴[]

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² Sub-rule (8) inserted by SRO 498(I)/2015, dated July 24, 2015.

³ Sub-rule (2) substituted by S.R.O.597(I)/2022 dated 19.05.2022. Substituted sub-rule (2) read as follows:

"Where a person has notified the Commissioner in writing of an electronic address for service of documents under the Ordinance or rules a document required to be served on the person by the Commissioner or ³["Chief"] Commissioner shall be considered sufficiently served if sent to that address."

⁴ Word and omitted by SRO 516(I)/2006, dated June 01, 2006.

- (b) in the case of a message sent to an electronic mail address, confirmation from the server of the recipient that the message has been received ¹[; and]

²[(c) from the Board a digitally signed e-mail acknowledging the receipt of Electronic Income Tax Return ³[or electronic withholding tax statement.].]

- (4) In this rule-

- (a) "document" means any notice, order or requisition under the Ordinance; and
- (b) "electronic address" means a facsimile number or electronic mail address.

75. Forms and notices.-

Any order, notice, assessment, computation or other document required to be issued under the Ordinance or these rules may be generated by computer and the order, notice, assessment, computation or other document shall not require the signature of the ⁴[officer of Inland Revenue] whose name and designation is specified thereon.

¹ Substituted for full stop by SRO 516(I)/2006, dated June 01, 2006.

² Clause "(c)" inserted by SRO 516(I)/2006, dated June 01, 2006.

³ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "taxation officer" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

CHAPTER XII APPEALS

1[]

¹ Rule 76 substituted through SRO 279(I)/2018 dated 5th March, 2018 the substituted rule read as follows:

" **76. Prescribed form of appeal to the Commissioner (Appeals).**- An appeal under section 127 shall be in the following form and verified in the manner indicated therein, namely:-

Form of Appeal to the Commissioner (Appeals) FORM OF APPEAL

APPEAL NO. _____

APPEAL DATE _____

(For office use only)

To

THE COMMISSIONER
(APPEALS) ZONE _____

--	--	--	--	--	--	--	--

Date of payment of appeal fee

--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--

Amount of appeal fee paid

Date of payment of

--	--	--	--	--	--	--	--

Amount of tax demand based
on return of income.

Amount of tax levied additionally whether requirement

Yes ☐ No ☐

of tax payment for filing of appeal met or not?

--	--	--	--	--	--	--	--	--	--	--	--

National Tax Number Of Appellant

--	--	--	--	--	--	--	--	--	--	--	--	--

¹["or CNIC"]

--	--	--	--	--	--

Tax Year

Zone _____

Circle _____

Jurisdiction _____

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name of Appellant

Individual	AOP	Company
------------	-----	---------

Appellants Status"

¹[]

(Pl. encircle the appropriate box)

APPEALS

Address of Appellant

Name of Authorized Representative (if any)

Representative	Party	State	Year	Status of Representative
John A. Boehner	Republican	Ohio	2011-2015	Retired
Paul Ryan	Republican	Wisconsin	2011-2015	Retired
Eric Cantor	Republican	Virginia	2011-2015	Retired
Mark Amodeo	Republican	California	2011-2015	Retired
Tim Wirth	Democrat	Colorado	2011-2015	Retired
Chris Van Hollen	Democrat	Maryland	2011-2015	Retired
Al Franken	Democrat	Minnesota	2011-2015	Retired
Barack Obama	Democrat	Illinois	2007-2009	President
Mitch McConnell	Republican	Kentucky	2015-2019	Retired
Kevin McCarthy	Republican	California	2015-2019	Retired
Paul D. Ryan	Republican	Wisconsin	2019-2023	Retired
Eric Lipton	Republican	California	2019-2023	Retired
Tim Wirth	Democrat	Colorado	2019-2023	Retired
Chris Van Hollen	Democrat	Maryland	2019-2023	Retired
Al Franken	Democrat	Minnesota	2019-2023	Retired
Barack Obama	Democrat	Illinois	2009-2017	President
Mitch McConnell	Republican	Kentucky	2017-2021	Retired
Kevin McCarthy	Republican	California	2017-2021	Retired
Paul D. Ryan	Republican	Wisconsin	2021-2023	Retired
Eric Lipton	Republican	California	2021-2023	Retired
Tim Wirth	Democrat	Colorado	2021-2023	Retired
Chris Van Hollen	Democrat	Maryland	2021-2023	Retired
Al Franken	Democrat	Minnesota	2021-2023	Retired
Barack Obama	Democrat	Illinois	2017-2021	President
Mitch McConnell	Republican	Kentucky	2021-2023	Retired
Kevin McCarthy	Republican	California	2021-2023	Retired
Paul D. Ryan	Republican	Wisconsin	2023-2025	Retired
Eric Lipton	Republican	California	2023-2025	Retired
Tim Wirth	Democrat	Colorado	2023-2025	Retired
Chris Van Hollen	Democrat	Maryland	2023-2025	Retired
Al Franken	Democrat	Minnesota	2023-2025	Retired
Barack Obama	Democrat	Illinois	2021-2025	President
Mitch McConnell	Republican	Kentucky	2025-2029	Retired
Kevin McCarthy	Republican	California	2025-2029	Retired
Paul D. Ryan	Republican	Wisconsin	2029-2033	Retired
Eric Lipton	Republican	California	2029-2033	Retired
Tim Wirth	Democrat	Colorado	2029-2033	Retired
Chris Van Hollen	Democrat	Maryland	2029-2033	Retired
Al Franken	Democrat	Minnesota	2029-2033	Retired
Barack Obama	Democrat	Illinois	2025-2029	President
Mitch McConnell	Republican	Kentucky	2029-2033	Retired
Kevin McCarthy	Republican	California	2029-2033	Retired
Paul D. Ryan	Republican	Wisconsin	2033-2037	Retired
Eric Lipton	Republican	California	2033-2037	Retired
Tim Wirth	Democrat	Colorado	2033-2037	Retired
Chris Van Hollen	Democrat	Maryland	2033-2037	Retired
Al Franken	Democrat	Minnesota	2033-2037	Retired
Barack Obama	Democrat	Illinois	2029-2033	President
Mitch McConnell	Republican	Kentucky	2033-2037	Retired
Kevin McCarthy	Republican	California	2033-2037	Retired
Paul D. Ryan	Republican	Wisconsin	2037-2041	Retired
Eric Lipton	Republican	California	2037-2041	Retired
Tim Wirth	Democrat	Colorado	2037-2041	Retired
Chris Van Hollen	Democrat	Maryland	2037-2041	Retired
Al Franken	Democrat	Minnesota	2037-2041	Retired
Barack Obama	Democrat	Illinois	2033-2037	President
Mitch McConnell	Republican	Kentucky	2037-2041	Retired
Kevin McCarthy	Republican	California	2037-2041	Retired
Paul D. Ryan	Republican	Wisconsin	2041-2045	Retired
Eric Lipton	Republican	California	2041-2045	Retired
Tim Wirth	Democrat	Colorado	2041-2045	Retired
Chris Van Hollen	Democrat	Maryland	2041-2045	Retired
Al Franken	Democrat	Minnesota	2041-2045	Retired
Barack Obama	Democrat	Illinois	2037-2041	President
Mitch McConnell	Republican	Kentucky	2041-2045	Retired
Kevin McCarthy	Republican	California	2041-2045	Retired
Paul D. Ryan	Republican	Wisconsin	2045-2049	Retired
Eric Lipton	Republican	California	2045-2049	Retired
Tim Wirth	Democrat	Colorado	2045-2049	Retired
Chris Van Hollen	Democrat	Maryland	2045-2049	Retired
Al Franken	Democrat	Minnesota	2045-2049	Retired
Barack Obama	Democrat	Illinois	2041-2045	President
Mitch McConnell	Republican	Kentucky	2045-2049	Retired
Kevin McCarthy	Republican	California	2045-2049	Retired
Paul D. Ryan	Republican	Wisconsin	2049-2053	Retired

Address to which the
Notice may be sent

Name of the Commissioner
(who passed the order)

CIT CodeINCOME DECLARED

Designation

- a) Income tax
- b) 1["Default Surcharge"]
- c) Penalty
- 1[]
- e) Others
- (g) Total
- (i) Undisputed liability. This shall not be less than the tax due on the base of return.

General Guidelines¹.
Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.
2. Where payment made on more than one date please give details on a separate Sheet.
3. AOP: Association of Persons
4. CMA: Cost & Management Accountant.
5. ADV Advocate

Address of Appellant_____

[illegible]

Name of Authorized Representative (if any)

[illegible]

Status of Representative

CA	C&MA	ADV	ITP	AR
----	------	-----	-----	----

Address to which
the Notice may be sent

[illegible]

Name of the Commissioner
(who passed the order)

[illegible]

CIT Code

--	--	--	--	--	--	--	--	--

INCOME DECLARED

[illegible]

Signature of the official

Who received the appeal

Name _____

(in capital letter) Designation _____

TAX ASSESSED

- a) Income tax
b) Default Surcharge
c) Penalty
d) Others
e) Total
- (f) Undisputed liability. This shall not be less than the tax due on the basis of return.
- (g) Tax Demand ¹["u/s 137 (2)"]

[illegible]

General Guidelines

1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.
2. Where payment made on more than one date please give details on a separate Sheet.
3. AOP: Association of Persons
4. CMA: Cost & Management Accountant.
5. AR: Authorized Representative

N.B. (i) The appeal should be filed in duplicate and should be accompanied with

- (a) the order appealed against;
- (b) notice of demand;
- (c) proof of payment of appeal fee;
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department alongwith evidence of service.

BRIEF HISTORY AND FACTS OF THE CASE

GROUNDS OF APPEAL

(Attach separate sheets, if required)

1. _____
2. _____
3. _____
4. _____

BRIEF CLAIM IN APPEAL/ PRAYER

VERIFICATION

1. I, _____ S/o _____ the proprietor/partner/managing director/member of M/s. _____ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file the appeal in my capacity as _____.

3. I further certify that a true copy of this form of appeal has been sent by Registered Post/ AD/ Courier service, or delivered personally to the concerned Office of the Commissioner Inland Revenue, Zone _____ on _____ (date).

Evidence of service by any of the following modes attached:-

(Please tick the relevant box)

- (i) Receipt of registered post ☐
- (ii) Receipt of courier service ☐
- (iii) Receipt of personal service ☐

Signature of Appellant _____

Name (in capital letters) _____

CNIC Number of person signing the appeal _____

The form of appeal and verification form appended thereto shall be signed:-

- (a) in case of an individual by the individual himself
- (b) in case of a company by the principal officer.
- (c) in case of AOP by member/partner.-

This portion is for official use

Appeal received by transfer
From Zone/Range _____

Date appeal received
by transfer

In ward register No.

--	--	--	--	--	--	--	--	--	--

--	--	--	--

Appeal transferred to
Zone/Range _____

Date of appeal
transferred out _____

Outward register No.

UDC/LDC/ Officer of Appeal Section _____

CIR(Appeal) _____

(Initial)

(Initial)

APPEAL ACKNOWLEDGEMENT RECEIPT

Appeal Zone/ _____ City _____

National Tax No./CNIC _____

Appeal No. _____

Appellant's Name _____

Signature of Appellant _____

Date of receipt of
Appeal _____

Signature, and name of receiving
Official _____

Designation _____

76A. Date of presentation and filing of Appeals.- Any official authorized by the Commissioner (Appeals) in this behalf shall endorse on the front page of every memorandum of Appeal the date on which it is presented, sing the endorsement and the appeal so endorsed shall be entered in a register as provided under rule 76K.

76B. Documents to accompany Appeal.- (1) Every memorandum of appeal shall be accompanied with the following documents along with checklist specifying the documents attached with the memorandum in duplicate (one of which shall be a certified copy), namely:-

- (a) the order appealed against; ☐
- (b) notice of demand; ☐
- (c) proof of payment of appeal fee; ☐
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and ☐
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department. ☐

(2) The appellant shall annex an index on the face of memorandum of appeal, showing the documents filed under this rule along with paging in paper book form in duplicate.

76C. Intimation of filing of appeal to the respondent.- The appellant shall before filing of appeal send a copy of the memorandum of appeal and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

76D. Filing of affidavit regarding contrary facts.- Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of appeal.

76E. Defective appeals etc.- (1) Where a memorandum of appeal is not filed in the manner specified in these rules, the official authorized under rule 76A, after examination at the time of filing may, within three working days, require the appellant or his authorized representative, if any, to bring the memorandum of appeal in conformity with the Rules, within the time limitation as specified in sub-section (5) of section 127 of the Ordinance subject to just exceptions under sub-section (6) of the aforesaid section and the appeal so received shall not be deemed to have been filed unless the provisions of these Rules have been fully complied with.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the authorized official shall place the matter before the Commissioner (Appeals) for appropriate orders.

76F. Power of attorney etc., by authorized representative.- Where an authorized representative has been appointed or declared as defined in section 172 of Ordinance, such representative shall annex with the memorandum, the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such.

76G. Procedure for filing and disposal of stay application.- (1) On receipt of stay application the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) For applications received before 01:00PM on a working day, hearing shall be fixed on the next working day; and
- (b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) within seven working days of fixation.

76H. Date and place of hearing of appeal and stay applications.- (1) The Commissioner (Appeals) shall issue and properly serve notice to both the parties to the appeals informing them about the date and place of hearing of appeal or the stay application as the case be.

(2) The Commissioner (Appeals) may, where deemed necessary, require the respondent department to submit para-wise comments in response to the appellant's written submissions, if any, on or before the due date of hearing.

76I. Hearing of Appeals or stay application.- (1) On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

(2) The Commissioner (Appeals) may from time to time adjourn the hearing of the appeal.

76J. Notice to be issued to both parties under sub-section (2) of section 129.- The Commissioner (Appeals) shall issue notices to both parties for providing them a reasonable opportunity to present their stance in case of increase in the amount of any assessment order or decrease in the amount of any refund.

76K. Maintenance and Preservation of registers.- (1) The following registers shall be maintained according to the format as mentioned below;-

S.No.	Name of Register
(1)	(2)
1.	Appeals Register
2.	Stay Application Register
3.	Early hearing Register
4.	Register for Compliance of Court

(2) The registers of the Commissioner (Appeals) specified in sub-rule (1) shall be preserved forever.

FORMAT OF REGISTERS

APPEAL REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name / address taxpayer	NTN / CNIC	Tax year	Zone / Field formation	Revenue involved	Date of appellate order	Status (confirmed /modified/annulled/enhanced/other)
1	2	3	4	5	6	7	8	9	10

STAY APPLICATION REGISTER

S.#.	Appeal No.	Date of institution of Appeal	Name, NTN/CNIC	Date of receipt	Tax year	Zone/Field formation	Revenue involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9	10

EARLY HEARING REGISTER

S.#	Appeal No.	Date of institution of Appeal	Name, NTN/CNIC	Tax year	Request date	Request made by (Taxpayer / Dept)	Zone/Field formation	Revenue involved	Date of Appellate order
1	2	3	4	5	6	7	8	9	10

COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S.#	Appeal No.	Name, NTN/CNIC	Date of Receipt of Court Order	Direction/Order of the Court	Last Date for Disposal	Date of Appellate order
1	2	3	5	6	7	8

76L. Reports.— (1) Commissioner Inland Revenue (Appeals) shall submit a monthly performance report as set out below by the 5th of every month:

MPR (APPEALS) FOR THE MONTH OF _____ 201 /
(CIR APPEALS)

Particulars of reporting officer:

Code:	Name of CIR	Telephone / Mobile No.	E-mail Address	City

Appeals for Disposal

Opening Balance	Transfer			Remand Back	Fresh Filing	Revenue involved (M)	Available for Disposal
	In	Out	Net				

Disposal		Revenue Involved		Balance Pendency		Revenue Involved (M)	
During the month	Upto the Month	During the month (M)	Upto the Month (M)	During the month	Upto the Month	During the month (M)	Upto the Month (M)

Withdrawn		Revenue		Stay of Proceedings as per ADRC		Revenue (M)	
During the month	Up to the month	During the month	Up to the month	During the month	Up to the month	During the month	Up to the month

Aging Composition

3 Months Old		4 to 6 Months Old		7 to 12 Months Old		More than year Old	
No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)

Analysis of Appeals decided.

	No. of Appeals	Confirmed	Modified	Annulled	Total	Others

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For the Month						
Up to the Month						

Disposal of Stay Applications

Opening Balance of Stay Applications	New stay application filed in the month	No. of applications decided during month	Stay application pending for more than 10 days	Closing balance (end of month) of

Disposal of cases on directions of Superior Courts.

Opening balance of cases remanded by Superior Courts	New cases referred / remanded during the month	Cases decided during the month	Closing Balance

(2) Commissioner Inland Revenue (Appeals) shall submit the stay applications disposal Report as set out below by the 5th and 20th day of every month:-

STAY APPLICATIONS DISPOSAL REPORT FOR THE MONTH OF _____, 201

S.#	Appeal No.	Name of Taxpayer	NTN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal
1	2	3	4	5	6	7

76M. Arrangement and preservation of record.- (1) The record of appeals, and other applications shall consist of the following two parts, namely:-

Part – A

- Folder containing the particulars of appeals, applications and brief abstract of the impugned orders of the Commissioner;
 - order sheet or chronological abstract of orders;
 - original copy of memorandum of appeal;
 - original copies of grounds of Appeal;
 - affidavits;
 - judgment or any other final order against which appeal is preferred; and
 - judgments and others of High Courts and Supreme Court.
- (2) The document specified in sub-rule (1) shall form "Part-A" of the record unless otherwise directed by the Board, all other documents shall form "**Part-B**" of the record.
- (3) The documents forming part of appeals, and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order.
- Explanation:* The expression documents used in this rule includes all forms of electronic record.
- (4) The documents as mentioned above shall be preserved as under,-
- documents to be preserved permanently,-
 - Part "A" of the appeals, and applications; and
 - Judgments of the High Court, Supreme Court in constitutional petitions
 - documents to be preserved for twelve years and Part "B" of the appeals record and any other documents as directed by the Board; and
 - destruction of Record, after the prescribed period as provided in clause (b), shall be in the manner as directed by the Board.

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76A. Date of filing of appeal. – The date filing of appeal shall be the date on which it was filed electronically.

76B. Documents to accompany appeal. – (1) The appellant shall electronically attach documents along with appeal namely:–

- (a) the order appealed against;
- (b) notice of demand; and
- (c) proof of payment of appeal fee.
- (d) any other supporting document (s)

(2) The appellant shall annex an electronic index showing the documents filed under this rule.

76N. Manner of destruction of record.– (1) After the expiry of the period of preservation specified in rule 76M above, the record of the appeals, and other applications shall be destroyed in supervision of Commissioner (Appeals).

(2) All court free stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the Commissioner (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered such record of no use.

(5) The fact of destruction of appeals and other applications shall be recorded under the signature of Commissioner (Appeals) immediately after their destruction in the register in which such appeals, applications are entered and also in the index prefixed to the record.

76O. Seal of the Commissioner (Appeals).– (1) There shall be a seal of the Commissioner (Appeals) on which shall be inscribed his name and insignia.

(2) The seal shall remain in the custody of the official as the Commissioner (Appeals) may direct and shall be affixed on every order passed by the Commissioner (Appeals)."]

76C. Intimation of filing of appeal to the respondent.- The appeal shall also be electronically transmitted to the respondent through Iris.

76D. Filing of affidavit regarding contrary facts.- Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed electronically with appeal and shall be produced in original before the Commissioner (Appeals).

76E. Defective appeals etc.- (1) Where an appeal is not filed electronically in the manner specified in these rules, an electronic notice shall be issued within three days requiring the appellant or his authorized representative, if any to bring the appeal in conformity with the rules, within the time limitation as specified in sub-section (5) of section 127 of the Ordinance subject to just exceptions under sub-section (6) of the aforesaid section and the appeal so received shall not be deemed to have been filed unless the provisions of these rules have been fully complied with.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the matter shall be decided by the Commissioner (Appeals) through appropriate orders.

76F. Power of attorney etc., by authorized representative.- Where an authorized representative has been appointed or declared as defined in section 172 of Ordinance, such representative shall electronically attach with the appeal, the document showing his authority and his/her acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he/she is acting as such. Further, this shall be produced in original before the Commissioner (Appeals).

76G. Procedure for filing and disposal of stay application.- (1) On receipt of stay application electronically the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) For applications received before 01:00PM on a working day, hearing shall be fixed on the next working day; and
- (b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) electronically within seven working days of fixation.

76H. Date and place of hearing of appeal and stay applications.- (1) The Commissioner (Appeals) shall issue notices electronically to both the parties to the appeal informing them about the date and place of hearing of appeal or the stay application as the case may be.

(2) The Commissioner Inland Revenue (Appeals) may, where deemed necessary, require the respondent department to submit para-wise comments electronically in response to the appellant's electronic submissions, if any, on or before the date of hearing.

76I. Hearing of Appeal or stay application.- (1) On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

(2) The Commissioner Inland Revenue (Appeals) may from time to time adjourn the hearing of the appeal.

76J. Notice to be issued electronically to both parties under sub-section (2) of section 129. - The Commissioner Inland Revenue (Appeals) shall issue notices electronically to both parties for providing them a reasonable opportunity to present their stance in case of increase in the amount of any assessment order or decrease in the amount of any refund.

76L. Reports. - (1) The Commissioner Inland Revenue (Appeals) shall submit electronically a monthly performance report as prescribed on Iris web portal by the 5th of every month.

(2) Commissioner Inland Revenue (Appeals) shall submit the stay applications disposal report as prescribed on Iris web portal by the 5th and 20th day of every month

76M. Uploading Manual Orders/letters Received: The Commissioner Inland Revenue (Appeals) shall make it sure that orders/decisions received from the Tribunal or Higher Courts and all other documents which have been received manually from quarters other than the appellant, are immediately uploaded in Iris in soft form with the relevant case on web portal.

76N. Electronic Order: The order passed electronically on Iris web portal shall not require any seal or signature of the Commissioner (Appeals). The date of order shall be the date as mentioned on the order generated by the system.

76O. Explanation. (1) No case pertaining to the Tax Year 2014 onwards, shall be filed manually from 1st of January 2021, and the cases already filed manually before the said date shall be proceeded as per the SRO 279(1)/2018 dated 5th March, 2018. All such cases shall be finalized as per law but not later than ¹[31st December, 2021]. If any case is left out or remanded back by the Tribunal or Higher Judiciary, from the cases processed earlier manually, the Commissioner (Appeals) shall process it electronically with the effect from 1st July, 2021.

(2) The cases pertaining to periods prior to the Tax Year, 2014 would be processed as per SRO 279(1)/2018 dated 05-03-2018.]

77. Prescribed form for appeal to the Appellate Tribunal. –

An appeal under section 131 shall be in the following form and verified in the manner indicated therein, namely:-

¹ The expression “30th June, 2021” substituted by Corrigendum dated 24.05.2021.

**FORM OF APPEAL TO THE TRIBUNAL UNDER SECTION 131
OF THE INCOME TAX ORDINANCE, 2001**

(RULE 77)

NO. _____ OF 20____

APPELLANT

Vs.

RESPONDENT

¹ [Inland Revenue Office] in which
assessment was made and one in
which it is located

Tax year to which the appeal relates

Section of the Income Tax Ordinance,
2001 under which Commissioner
passed the order

Commissioner (Appeals) passing the
appellate order

Date of communication of the order
appealed against

Address to which notices may be sent
to the appellant

Address to which notices may be sent
to the respondent

Claim in appeal

²**GROUND OF APPEAL**

-- AS PER SEPARATE SHEET ATTACHED --

¹ The words "Income Tax Office" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

² Substituted for "GROUND OF APPEAL" BY SRO 392(I)/2009, dated May 19, 2009.

x

(Appellant)

(Authorised Representative, if any)

VERIFICATION

We _____, the appellant do hereby declare that what is stated above is true to the best of our information and belief.

Verified today, the _____ day of _____, 20____.

x

(Appellant)

N.B.

1. The memorandum of appeal (including the Grounds of Appeal when filed on a separate paper) must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Commissioner.
 2. The memorandum of appeal in the case of an appeal by the taxpayer must be accompanied by a fee. The appeal fee must be credited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan and the triplicate portion of the challan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, hundies or other negotiable instruments.
 3. The memorandum of appeal should be set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.
- ¹[78. Prescribed Form for reference to High Court. An application under sub-section (1) of section 133 to refer to the High Court any question of law shall be in the following form, namely:-

**FORM OF REFERENCE APPLICATION UNDER
SECTION 133 OF THE INCOME TAX ORDINANCE, 2001**

Year _____

Before the High Court of _____.

Income Tax
Reference Application No. _____ of 20

APPELLANT.....

VERSUS

RESPONDENT

Title and number of appeal which
gives rise to the reference _____

The applicant (s) state (s) as follows:-

1. That the appeal noted above was decided by the _____ Bench of the
Income Tax Appellate Tribunal on _____

¹ Rule 78 substituted by Notification No. 678(I)/2005, dated July 04, 2005.

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2. That the order under sub-section (3) of section 132 of the Income Tax Ordinance, 2001 was served on the applicant on _____
3. That the facts which are admitted and/or found by the Tribunal, the determination of the Tribunal and the question(s) of law which arises out of its order have been truly stated in the attached statement of the case.
4. That the following questions of law arise out of the order of the Tribunal:-
 - (1)
 - (2)
 - (3)
5. That the following documents are attached with this application:
 - (1) Statement of the case signed by the Appellant.
 - (2) Certified copy of the order of the Appellate Tribunal from which the question(s) of law stated above arises.
 - (3) First Appellate Order (by the **Commissioner (Appeals)**).
 - (4) **Original assessment** or other order.
6. That other document (s) or copies thereof, as specified below (the translation in English of the document, where necessary are annexed with the statement of the case.
- ¹[7. It is certified that the respondent has been intimated regarding filing of reference along with this copy of reference on _____.]

Signed
(Appellant)

Signed
(Authorized Representative, if any)

- N.B:-**
1. The application must be made in triplicate.
 2. The application made by taxpayer must be accompanied by a fee of one hundred rupees. The fee be deposited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan alongwith the income tax challan (in quadruplicate) and one copy of the challan be attached with the application.

¹ Paragraph 7 inserted by S.R.O.118(I)/2022 dated 20.01.2022.

¹[CHAPTER XIIA

COMMON REPORTING STANDARD

78A. Application. - This Chapter contains rules for reporting financial institutions to provide information to the Federal Board of Revenue for the purposes of section 107 read with section 165B of the Income Tax Ordinance, 2001 (XLIX of 2001).

78B. Definitions.- In this Chapter, -

- (a) **“Reporting Financial Institution”** means any ²[Pakistan] Financial Institution that is not a Non-Reporting Financial Institution;
- (b) **³[Pakistan] Financial Institution”** means-
 - (i) any Financial Institution that is resident in ⁴ ⁵[Pakistan], but excludes any branch of that Financial Institution that is located outside ⁶ ⁷[Pakistan]; and
 - (ii) any branch of a Financial Institution that is not resident in ⁸ ⁹[Pakistan], if that branch is located in ¹⁰ ¹¹[Pakistan];
- (c) **“Financial Institution”** for the purposes of this Chapter, the term means a Custodial Institution, a Depository Institution, an Investment Entity or a Specified Insurance Company;
- (d) **“Custodial Institution”** means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds twenty per cent of the Entity’s gross income during the shorter of -

(i)	the three-year period that ends on the 31 st December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or
(ii)	the period during which the Entity has been in existence;

¹ Added by SRO 166(I)/2017 dated 15.03.2017.
² Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
³ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
⁴ Word “a” omitted by by SRO 452(I)/2017 dated 08.06.2017.
⁵ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
⁶ Word “such” omitted by by SRO 452(I)/2017 dated 08.06.2017.
⁷ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
⁸ Word “a” omitted by by SRO 452(I)/2017 dated 08.06.2017.
⁹ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
¹⁰ Word “such” omitted by by SRO 452(I)/2017 dated 08.06.2017.
¹¹ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.

- (e) **“Depository Institution”** means any Entity that accepts deposits in the ordinary course of a banking or similar business;
- (f) **“Investment Entity”** means any Entity -
- (i) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer namely:-
 - (a) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.), foreign exchange, exchange, interest rate and index instruments, transferable securities or commodity futures trading;
 - (b) individual and collective portfolio management; or
 - (c) otherwise investing, administering or managing Financial Assets or money on behalf of other persons;or
 - (ii) the gross income of which is primarily attributable to investing, reinvesting or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company or an Investment Entity described in sub-clause (i);

An Entity is treated as primarily conducting as a business one or more of the activities described in sub-clause (i) of clause (f), or an Entity's gross income is primarily attributable to investing, reinvesting or trading in Financial Assets for purposes of sub-clause (ii) of clause (f), if the Entity's gross income attributable to the relevant activities equals or exceeds fifty per cent of the Entity's gross income during the shorter of (a) the three-year period ending on the 31st December of the year preceding the year in which the determination is made; or (b) the period during which the Entity has been in existence. The term “Investment Entity” does not include an Entity that is an Active NFE because it meets any of the criteria in sub-clause (iv) through (vii) of clause (aq) of rule 78B.

- (g) **“Financial Asset”** includes a security (for example, a share of stock in a corporation, partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust, note, bond, debenture or other evidence of indebtedness), partnership interest, commodity, swap (for example, interest rate swaps, currency swaps, basis swaps, interest rate caps, interest rate floors, commodity swaps, equity swaps, equity index swaps and similar agreements), Insurance Contract or Annuity Contract or any interest (including a futures or forward contract or option) in a security, partnership interest, commodity, swap, Insurance Contract or Annuity Contract. The term “Financial Asset” does not include a non-debt, direct interest in real property;

- (h) **“Specified Insurance Company”** means any Entity that is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a Cash Value Insurance Contract or an Annuity Contract;
- (i) **“Non-Reporting Financial Institution”** means any Financial Institution that is-
- (i) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in a Specified Insurance Company, Custodial Institution, or Depository Institution;
 - (ii) a Broad Participation Retirement Fund, a Narrow Participation Retirement Fund, a Pension Fund of a Governmental Entity, International Organization or Central Bank or a Qualified Credit Card Issuer;
 - (iii) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in sub-clauses (i) and (ii) and included in the list to be published by Federal Board of Revenue and made available on its web portal, on recommendations of the State Bank of Pakistan and the Securities Exchange Commission of Pakistan, as the case may be, as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of these rules;
 - (iv) an Exempt Collective Investment Vehicle; or
 - (v) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to rule 78C with respect to all Reportable Accounts of the trust;
- (j) **“Governmental Entity”** means the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county or municipality) or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing (each, a “Governmental Entity”). This category is comprised of the integral parts, controlled entities and political subdivisions of a jurisdiction.

Explanation. - For the purpose of this clause,-

- (i) an “integral part” of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality or other body, however designated, that constitutes a governing authority of a jurisdiction. The net earnings of the governing authority must be credited to its own account or to other accounts of the jurisdiction, with no portion inuring to the

- benefit of any private person. An integral part does not include any individual who is a sovereign, official or administrator acting in a private or personal capacity.
- (ii) a “controlled entity” means an Entity that is separate in form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that-
- (A) the Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;
 - (B) the Entity’s net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and
 - (C) the Entity’s assets vest in one or more Governmental Entities upon dissolution; and
- (iii) Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing, however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial business, such as a commercial banking business that provides financial services to private persons;
- (k) **“International Organization”** means any international organization or wholly owned agency or instrumentality thereof and includes any intergovernmental organization (including a supranational organization) that is comprised primarily of governments, that has in effect a headquarters or substantially similar agreement with Pakistan and the income of which does not inure to the benefit of private persons;
- (l) **“Central Bank”** means an institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction;
- (m) **“Broad Participation Retirement Fund”** means a fund established to provide retirement, disability or death benefits or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that the fund-
- (i) does not have a single beneficiary with a right to more than five per cent of the fund’s assets;

- (ii) is subject to government regulation and provides information reporting to the tax authorities; and
- (iii) satisfies at least one of the following requirements, namely:-
 - (A) The fund is generally exempt from tax on investment income or taxation of such income is deferred or taxed at a reduced rate, due to its status as a retirement or pension plan;
 - (B) the fund receives at least fifty per cent of its total contributions (other than transfers of assets from other plans described in clauses (m) through (o) or from retirement and pension accounts described in sub- clause(i) of clause (ah) from the sponsoring employers;
 - (C) distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement, disability or death (except rollover distributions to other retirement funds described in clauses (m) through (o) or retirement and pension accounts described in sub-clause (i) of clause (ah) or penalties apply to distributions or withdrawals made before such specified events; or
 - (D) contributions (other than certain permitted make-up contributions) by employees to the fund are limited by reference to earned income of the employee or may not exceed fifty thousand US Dollars annually, applying the rules set forth in sub- rule (3) of rule 78/ for account aggregation and currency translation;
- (n) **“Narrow Participation Retirement Fund”** means a fund established to provide retirement, disability or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that-
 - (i) the fund has fewer than fifty participants;
 - (ii) the fund is sponsored by one or more employers that are not Investment Entities or Passive NFEs;
 - (iii) the employee and employer contributions to the fund [other than transfers of assets from retirement and pension accounts described in sub-clause (i) of clause (ah)] are limited by reference to earned income and compensation of the employee, respectively;

- (iv) participants, that are not residents of the jurisdiction in which the fund is established, are not entitled to more than twenty per cent of the fund's assets; and
 - (v) the fund is subject to government regulation and provides information reporting to the tax authorities;
- (o) **"Pension Fund of a Governmental Entity, International Organization or Central Bank"** means a fund established by a Governmental Entity, International Organization or Central Bank to provide retirement, disability or death benefits to beneficiaries or participants that are current or former employees (or persons designated by such employees) or that are not current or former employees, if the benefits provided to such beneficiaries or participants are in consideration of personal services performed for the Governmental Entity, International Organization or Central Bank;
- (p) **"Qualified Credit Card Issuer"** means a Financial Institution satisfying the following requirements, namely:-
 - (i) the Financial Institution is a Financial Institution solely because it is an issuer of credit cards that accepts deposits only when a customer makes a payment in excess of a balance due with respect to the card and the overpayment is not immediately returned to the customer; and
 - (ii) beginning on or before the 1st July, 2017, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of fifty thousand US Dollars or to ensure that any customer overpayment in excess of fifty thousand US Dollars is refunded to the customer within sixty days, in each case applying the rules set forth in sub-rule (3) of rule 78I for account aggregation and currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns;
- (q) **"Exempt Collective Investment Vehicle"** means an Investment Entity that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through individuals or Entities that are not Reportable Persons except a Passive NFE with Controlling Persons who are Reportable Persons. An Investment Entity that is regulated as a collective investment vehicle does not fail to qualify as an Exempt Collective Investment Vehicle,

solely because the collective investment vehicle has issued physical shares in bearer form, provided that-

- (i) the collective investment vehicle has not issued and does not issue any physical shares in bearer form;
- (ii) the collective investment vehicle retires all such shares upon surrender;
- (iii) the collective investment vehicle performs the due diligence procedures set forth in rule 78D through 78J and reports any information required to be reported with respect to any such shares when such shares are presented for redemption or other payment; and
- (iv) the collective investment vehicle has in place policies and procedures to ensure that such shares are redeemed or immobilized as soon as possible and in any event prior to the 1st July, 2017;

(r) **“Financial Account”** means an account maintained by a Financial Institution and includes a Depository Account, a Custodial Account and

- (i) in the case of an Investment Entity, any equity or debt interest in the Financial Institution. Notwithstanding the foregoing, the term “Financial Account” does not include any equity or debt interest in any Entity that is an Investment Entity solely because it (a) renders investment advice to and acts on behalf of or (b) manages portfolios for and acts on behalf of a customer for the purpose of investing, managing or administering Financial Assets deposited in the name of the customer with a Financial Institution other than such Entity;
- (ii) in the case of a Financial Institution not described in sub-clause (i) any equity or debt interest in the Financial Institution, if the class of interests was established with a purpose of avoiding reporting in accordance with Rule 78C; and
- (iii) any Cash Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a noninvestment-linked, non-transferable immediate life annuity that is issued to an individual and monetizes a pension or disability benefit provided under an account that is an Excluded Account. The term “Financial Account” does not include any account that is an excluded account;

- (s) **“Depository Account”** includes any commercial, checking, savings, time or thrift account or an account that is evidenced by a certificate of deposit, thrift certificate, investment certificate, certificate of indebtedness or other similar instrument maintained by a Financial Institution in the ordinary course of a banking or similar business. A Depository Account also includes an amount held by an insurance company pursuant to a guaranteed investment contract or similar agreement to pay or credit interest thereon;
- (t) **“Custodial Account”** means an account (other than an Insurance Contract or Annuity Contract) that holds one or more Financial Assets for the benefit of another person;
- (u) **“Equity Interest”** means, in the case of a partnership that is a Financial Institution, either a capital or profits interest in the partnership. In the case of a trust that is a Financial Institution, an Equity Interest is considered to be held by any person treated as a settlor or beneficiary of all or a portion of the trust, or any other natural person exercising ultimate effective control over the trust. A Reportable Person will be treated as being a beneficiary of a trust if such Reportable Person has the right to receive directly or indirectly (for example, through a nominee) a mandatory distribution or may receive, directly or indirectly, a discretionary distribution from the trust;
- (v) **“Insurance Contract”** means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability or property risk;
- (w) **“Annuity Contract”** means a contract under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals. The term also includes a contract that is considered to be an Annuity Contract in accordance with the law, regulation or practice of the jurisdiction in which the contract was issued, and under which the issuer agrees to make payments for a term of years;
- (x) **“Cash Value Insurance Contract”** means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value;
- (y) **“Cash Value”** means the greater of (a) the amount that the policyholder is entitled to receive upon surrender or termination of the contract (determined without reduction for any surrender charge or policy loan),

and (b) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term "Cash Value" does not include an amount payable under an Insurance Contract-

- (i) solely by reason of the death of an individual insured under a life insurance contract;
- (ii) as a personal injury or sickness benefit or other benefit providing indemnification of an economic loss incurred upon the occurrence of the event insured against;
- (iii) as a refund of a previously paid premium (less cost of insurance charges whether or not actually imposed) under an Insurance Contract (other than an investment-linked life insurance contract or an Annuity Contract) due to cancellation or termination of the contract, decrease in risk exposure during the effective period of

the contract, or arising from the correction of a posting or similar error with regard to the premium for the contract;

- (iv) as a policyholder dividend (other than a termination dividend) provided that the dividend relates to an Insurance Contract under which the only benefits payable are described in sub-clause (ii) of clause (y); or
 - (v) as a return of an advance premium or premium deposit for an Insurance Contract for which the premium is payable at least annually if the amount of the advance premium or premium deposit does not exceed the next annual premium that will be payable under the contract;
- (z) **"Preexisting Account"** means a Financial Account maintained by a Reporting Financial Institution on or before the 30th June, 2017;
- (aa) **"New Account"** means a Financial Account maintained by a Reporting Financial Institution opened on or after the 1st July, 2017;
- (ab) **"Preexisting Individual Account"** means a Preexisting Account held by one or more individuals;
- (ac) **"New Individual Account"** means a New Account held by one or more individuals;

- (ad) **“Preexisting Entity Account”** means a Preexisting Account held by one or more Entities;
- (ae) **“Lower Value Account”** means a Preexisting Individual Account with an aggregate balance or value that does not exceed one million US Dollars as of 30th June, 2017 or the 31st December of any subsequent year;
- (af) **“High Value Account”** means a Preexisting Individual Account with an aggregate balance or value that exceeds one million US Dollars as of the 30th June, 2017 or the 31st December of any subsequent year;
- (ag) **“New Entity Account”** means a New Account held by one or more Entities;
- (ah) **“Excluded Account”** means any of the following accounts, namely:-
 - (i) a retirement or pension account that satisfies the following requirements, namely:-
 - (A) the account is subject to regulation as a personal retirement account or is part of a registered or regulated retirement or pension plan for the provision of retirement or pension benefits (including disability or death benefits);
 - (B) the account is tax-favoured (i.e. contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);
 - (C) information reporting is required to the Commissioner Inland Revenue with respect to the account;
 - (D) withdrawals are conditioned on reaching a specified retirement age, disability, or death, or penalties apply to withdrawals made before such specified events; and
 - (E) either (i) annual contributions are limited to fifty thousand US Dollars or less, or (ii) there is a maximum lifetime contribution limit to the account of one million US Dollars or less, in each case applying the rules set

forth in sub-rule (3) of rule 78/ for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirements of this paragraph will not fail to satisfy such requirements solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of sub-clauses (i) or (ii) of clause (ah) or from one or more retirement or pension funds that meet the requirements of any of clauses (m) through (o);

(ii) an account that satisfies the following requirements, namely:-

- (A) the account is subject to regulation as an investment vehicle for purposes other than for retirement and is regularly traded on an established securities market, or the account is subject to regulation as a savings vehicle for purposes other than for retirement;
- (B) the account is tax-favoured (i.e. contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);
- (C) withdrawals are conditioned on meeting specific criteria related to the purpose of the investment or savings account (for example, the provision of educational or medical benefits), or penalties apply to withdrawals made before such criteria are met; and
- (D) annual contributions are limited to fifty thousand US dollars or less, applying the rules set forth in rule 78/ for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirement of para (D) of sub clause (ii) of clause (ah) will not fail to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of sub-clause (i) or (ii) of clause

- (ah) or from one or more retirement or pension funds that meet the requirements of any of clauses (m) through (o);
- (iii) a life insurance contract with a coverage period that will end before the insured individual attains age of ninety, provided that the contract satisfies the following requirements, namely:-
 - (A) periodic premiums, which do not decrease over time, are payable at least annually during the period the contract is in existence or until the insured attains age of ninety, whichever is shorter;
 - (B) the contract has no contract value that any person can access (by withdrawal, loan, or otherwise) without terminating the contract;
 - (C) the amount (other than a death benefit) payable upon cancellation or termination of the contract cannot exceed the aggregate premiums paid for the contract, less the sum of mortality, morbidity, and expense charges (whether or not actually imposed) for the period or periods of the contract's existence and any amounts paid prior to the cancellation or termination of the contract; and
 - (D) the contract is not held by a transferee for value;
- (iv) an account that is held solely by an estate if the documentation for such account includes a copy of the deceased's will or death certificate;
- (v) an account established in connection with any of the following, namely:-
 - (A) a court order or judgment;
 - (B) a sale, exchange or lease of real or personal property, provided that the account satisfies the following requirements , namely:-
 - (I) the account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation directly related to the transaction, or a similar payment, or is funded with a

Financial Asset that is deposited in the account in connection with the sale, exchange, or lease of the property;

- (II) the account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease;
 - (III) the assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates;
 - (IV) the account is not a margin or similar account established in connection with a sale or exchange of a Financial Asset; and
 - (V) the account is not associated with an account described in sub-clause (vi) of clause (ah);
- (C) an obligation of a Financial Institution servicing a loan secured by real property to set aside a portion of a payment solely to facilitate the payment of taxes or insurance related to the real property at a later time;
- (D) An obligation of a Financial Institution solely to facilitate the payment of taxes at a later time;
- (vi) A Depository Account that satisfies the following requirements; namely:-
- (A) the account exists solely because a customer makes a payment in excess of a balance due with respect to a credit card or other revolving credit facility and the overpayment is not immediately returned to the customer; and
 - (B) Beginning on or before the 1st July, 2017, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of fifty thousand US Dollar or to ensure that any customer overpayment in excess of fifty thousand US Dollars is refunded to the customer within sixty days, in each case applying the rules set forth in sub-rule (3) of rule 78I for currency translation. For this purpose, a customer

overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns;

- (vii) any other account that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the accounts described in sub- clauses (i) through (vi) of clause (ah) and is included in the list to be published by the Federal Board of Revenue (FBR) and made available on its web portal, on recommendations of the State Bank of Pakistan and the Securities and Exchange Commission of Pakistan, as the case may be, as excluded account, provided that the status of such account as an Excluded Account does not frustrate the purposes of these rules;
- (ai) **“Reportable Account”** means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person provided it has been identified as such pursuant rule 78D through 78J;
- (aj) **“Reportable Person”** means a ¹[Reportable Jurisdiction] Person other than-
 - (i) a corporation the stock of which is regularly traded on one or more established securities markets;
 - (ii) any corporation that is a Related Entity of a corporation described in sub-clause (i);
 - (iii) a Governmental Entity;
 - (iv) an International Organization;
 - (v) a Central Bank; or
 - (vi) a Financial Institution.
- (ak) **“Reportable Jurisdiction Person”** means an individual or Entity that is resident in a Reportable Jurisdiction or an estate of a decedent that was a resident of Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for

¹ Word inserted by SRO 452(I)/2017 dated 08.06.2017

tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated;

- (al) **“Reportable Jurisdiction”** means all jurisdictions other than Pakistan and the United States of America;
- (am) **“Participating Jurisdiction”** means a jurisdiction (i) with which an agreement is in place pursuant to which ¹[it will] provide the information specified in rule 78C, and (ii) which is identified in a published list to be made available on FBR’s web portal;
- (an) **“Controlling Persons”** means the natural persons who exercise control over an Entity ²[or owns 20% or above stake in an entity.] In the case of a trust, such term means the settlor, the trustees, the protector, if any, the beneficiaries or class of beneficiaries and any other natural person exercising ultimate effective control over the trust and in the case of a legal arrangement, other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force recommendations;
- (ao) **“NFE”** means any Entity that is not a Financial Institution;
- (ap) **“Passive NFE”** means any (i) NFE that is not an Active NFE or (ii) an Investment Entity described in sub-clause (ii) of clause (f) that is not a Participating Jurisdiction Financial Institution;
- (aq) **“Active NFE”** means any NFE that meets any of the following criteria, namely:-
 - (i) less than fifty per cent of the NFE’s gross income for the preceding calendar year is passive income and less than fifty per cent of the assets held by the NFE during the preceding calendar year are assets that produce or are held for the production of passive income;
 - (ii) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

¹ Substituted for “there is an obligation in place to” by SRO 452(I)/2017 dated 08.06.2017

² Expression inserted through SRO 773(I)/2020 dated 24th August, 2020.

- (iii) the NFE is a Governmental Entity, an International Organization, a Central Bank , or an Entity wholly owned by one or more of the foregoing;
- (iv) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (v) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is twenty four months after the date of the initial organization of the NFE;
- (vi) the NFE was not a Financial Institution in the past five years and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (vii) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (viii) the NFE meets all of the following requirements, namely:-
 - (A) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional

organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;

- (B) it is exempt from income tax in its jurisdiction of residence;
- (C) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (D) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- (E) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof;

- (ar) **“Account Holder”** means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor or intermediary is not treated as holding the account for purposes of these rules and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each

person entitled to receive a payment under the contract is treated as an Account Holder;

- (as) **“AML/KYC Procedures”** means the customer due diligence procedures of a Reporting Financial Institution pursuant to the anti-money laundering or similar requirements to which such Reporting Financial Institution is subject;
- (at) **“Entity”** means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation;
- (au) **“Related Entity”** means if either entity controls the other Entity, or two Entities are under common control. For this purpose control includes direct or indirect ownership of more than fifty percent of the vote and value in an Entity;
- (av) **“TIN”** means Taxpayer Identification Number (or any other functional equivalent in the absence of a Taxpayer Identification Number); and
- (aw) **“Documentary Evidence”** includes any of the following, namely:-

 - (i) a certificate of residence issued by an authorized government body (for example, a government or agency thereof or a municipality) of the jurisdiction in which the payee claims to be a resident;
 - (ii) with respect to an individual, any valid identification issued by an authorized government body (for example, a government or agency thereof or a municipality) that includes the individual's name and is typically used for identification purposes;
 - (iii) with respect to an Entity, any official documentation issued by an authorized government body (for example, a government or agency thereof or a municipality) that includes the name of the Entity and either the address of its principal office in the jurisdiction in which it claims to be a resident or the jurisdiction in which the Entity was incorporated or organized;
 - (iv) any audited financial statement, third-party credit report, bankruptcy filing or securities regulator's report.

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78C. General Reporting Requirements. – (1) Subject to sub-rule (3) through (6) each Reporting Financial Institution shall report the following information with respect to each Reportable Account of such Reporting Financial Institution to the Federal Board of Revenue, namely: -

- (a) the name, address, jurisdiction of residence, TIN and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with rules 78G through 78I, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, jurisdiction of residence and TIN of the Entity and the name, address, jurisdiction of residence, TIN and date and place of birth of each Reportable Person;
- (b) the account number (or functional equivalent in the absence of an account number);
- (c) the name and identifying number, if any, of the Reporting Financial Institution;
- (d) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
- (e) in the case of any Custodial Account-
 - (i) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year; or other appropriate reporting period; and
 - (ii) the total gross proceeds from the sale or redemption of Financial Assets paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution acted as a custodian, broker, nominee or otherwise as an agent for the Account Holder;
- (f) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and

- (g) in the case of any account not described in clause (e) or (f) of sub-rule (1), the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.
- (2) The information reported shall identify the currency in which each amount is denominated.
- (3) Notwithstanding clause (a) of sub- rule (1), with respect to each Reportable Account that is a Preexisting Account, the TIN or date of birth is not required to be reported if such TIN or date of birth is not in the records of the Reporting Financial Institution and is not otherwise required to be collected by such Reporting Financial Institution under the domestic law. However, a Reporting Financial Institution is required to use reasonable efforts to obtain the TIN and date of birth with respect to Preexisting Accounts by the end of the second calendar year following the year in which such Accounts were identified as Reportable Accounts.
- (4) Notwithstanding clause (a) of sub- rule (1), the TIN is not required to be reported if (i) a TIN is not issued by the relevant Reportable Jurisdiction or (ii) the domestic law of the relevant Reportable Jurisdiction does not require the collection of the TIN issued by such Reportable Jurisdiction.
- (5) Notwithstanding clause (a) of sub- rule (1), the place of birth is not required to be reported unless the Reporting Financial Institution is otherwise required to obtain and report it under the domestic law and it is available in the electronically searchable data maintained by the Reporting Financial Institution.
- (6) Notwithstanding rule 78C, the information to be reported with respect to 2017 is the information described in said rule, except for gross proceeds described in sub-clause (ii) of clause (e) of sub-rule (1).

78D. General Due Diligence Requirements.- (1) An account is treated as a Reportable Account beginning as of the date it is identified as such pursuant to the due diligence procedures in rules 78D through 78J and, unless otherwise provided, information with respect to a Reportable Account shall be reported annually in the calendar year following the year to which the information relates.

(2) The balance or value of an account is determined as of the last day of the calendar year or other appropriate reporting period.

(3) Where a balance or value threshold is to be determined as of the last day of a calendar year, the relevant balance or value shall be determined as of the last day of the reporting period that ends with or within that calendar year.

(4) Reporting Financial Institutions may use service providers to fulfill the reporting and due diligence obligations imposed on such Reporting Financial

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Institutions pursuant to these rules, but these obligations shall remain the responsibility of the Reporting Financial Institutions.

(5) Reporting Financial Institutions may apply the due diligence procedures for New Accounts to Preexisting Accounts and the due diligence procedures for High Value Accounts to Lower Value Accounts. Where New Account due diligence procedures are used for Preexisting Accounts, the rules otherwise applicable to Preexisting Accounts shall continue to apply.

78E. Due diligence procedures for Preexisting Individual Accounts. – The following procedures apply for purposes of identifying Reportable Accounts among preexisting Individual Accounts, namely:-

(1) **Accounts not Required to be Reviewed, Identified, or Reported.** A Preexisting Individual Account that is a Cash Value Insurance Contract or an Annuity Contract is not required to be reviewed, identified or reported, provided the Reporting Financial Institution is effectively prevented by law from selling such Contract to residents of a Reportable Jurisdiction.

(2) **Lower Value Accounts.** The following procedures shall apply with respect to Lower Value Accounts, namely:-

(a) **Residence Address.** If the Reporting Financial Institution has in its records a current residence address for the individual Account Holder based on Documentary Evidence, the Reporting Financial Institution

may treat the individual Account Holder as being a resident for tax purposes of the jurisdiction in which the address is located for purposes of determining whether such individual Account Holder is a Reportable Person;

(b) **Electronic Record Search.** If the Reporting Financial Institution does not rely on a current residence address for the individual Account Holder based on Documentary Evidence as set forth in sub-clause (a) of clause (2), the Reporting Financial Institution shall review electronically searchable data maintained by the Reporting Financial Institution for any of the following indicia and apply sub-clause (c) through (f) of sub-clause (2).

- i) identification of the Account Holder as a resident of Reportable Jurisdiction;
- ii) current mailing or residence address (including a post office box) in a Reportable Jurisdiction;

- iii) one or more telephone numbers in a reporting Jurisdiction and no telephone number in the jurisdiction of the Reporting Financial Institution;
 - iv) standing instructions (other than with respect to a Depository Account) to transfer funds to an account maintained in a Reportable Jurisdiction;
 - v) currently effective power of attorney or signatory authority granted to a person with an address in a Reportable Jurisdiction; or
 - vi) a “hold mail” instruction or “in-care-of” address in a Reportable Jurisdiction if the Reporting Financial Institution does not have any other address on file for the Account Holder.
- (c) if none of the indicia listed in sub-clause (b) of clause (2) are discovered in the electronic search, then no further action is required until there is a change in circumstances that results in one or more indicia being associated with the account or the account becomes a High Value Account;
- (d) if any of the indicia listed in sub paragraphs (i) through (v) of sub-clause (b) of clause (2) are discovered in the electronic search, or if there is a change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution shall treat the Account Holder as a resident for tax purposes of each Reportable Jurisdiction for which an indicium is identified, unless it elects to apply sub-clause (f) of clause (2) and one of the exceptions in such clause applies with respect to that account;
- (e) if a “hold mail” instruction or “in-care-of” address is discovered in the electronic search and no other address and none of the other indicia listed in paragraphs (i) through (v) of sub-clause (b) of clause (2) are identified for the Account Holder, the Reporting Financial Institution shall, in the order most appropriate to the circumstances, apply the paper record search described in sub-clause (b) of clause (3) or seek to obtain from the Account Holder a self-certification or Documentary Evidence to establish the residence for tax purposes of such Account Holder. If the paper search fails to establish an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution shall report the account as an undocumented account; and

- (f) notwithstanding a finding of indicia under sub-clause (b) of clause (2), a Reporting Financial Institution is not required to treat an Account Holder as a resident of a Reportable Jurisdiction, if -
 - (i) the Account Holder information contains a current mailing or residence address in the Reportable Jurisdiction, one or more telephone numbers in the Reportable Jurisdiction (and no telephone number in the jurisdiction of the Reporting Financial Institution) or standing instructions (with respect to Financial Accounts other than Depository Accounts) to transfer funds to an account maintained in a Reportable Jurisdiction, the Reporting Financial Institution obtains, or has previously reviewed and maintains a record of -
 - (A) a self-certification from the Account Holder of the jurisdiction of residence of such Account Holder that does not include such Reportable Jurisdiction; and
 - (B) documentary evidence establishing the Account Holder's non-reportable status; and
 - (ii) the Account Holder information contains a currently effective power of attorney or signatory authority granted to a person with an address in the Reportable Jurisdiction, the Reporting Financial Institution obtains or has previously reviewed and maintains a record of -
 - (A) a self-certification from the Account Holder of the jurisdiction of residence of such Account Holder that does not include such Reportable Jurisdiction; or
 - (B) documentary evidence establishing the Account Holder's non-reportable status. `
- (3) **Enhanced Review Procedures for High Value Accounts.** The following enhanced review procedures apply with respect to High Value Accounts, namely:-
 - (a) **Electronic Record Search.** With respect to High Value Accounts, the Reporting Financial Institution will review electronically searchable data maintained by the Reporting Financial Institution for any of the indicia described in sub-clause (b) of clause (2);

- (b) **Paper Record Search.** if the Reporting Financial Institution's electronically searchable databases include fields for and capture all of the information described in sub-clause (c) of clause (3), then a further paper record search is not required. If the electronic databases do not capture all of this information, then with respect to a High Value Account, the Reporting Financial Institution shall also review the current customer master file and, to the extent not contained in the current customer master file, the following documents associated with the account and obtained by the Reporting Financial Institution within the last five years for any of the indicia described in sub-clause (b) of clause (2) namely:-
- (i) the most recent Documentary Evidence collected with respect to the account;
 - (ii) the most recent account opening contract or documentation;
 - (iii) the most recent documentation obtained by the Reporting Financial Institution pursuant to AML or KYC Procedures or for other regulatory purposes;
 - (iv) any power of attorney or signature authority forms currently in effect; and
 - (v) any standing instructions (other than with respect to a Depository Account) to transfer funds currently in effect;
- (c) **Exception to the Extent Databases Contain Sufficient Information.** A Reporting Financial Institution is not required to perform the paper record search described in sub-clause (b) of clause (3) to the extent the Reporting Financial Institution's electronically searchable information includes the following; namely:-
- (i) the Account Holder's residence status;
 - (ii) the Account Holder's residence address and mailing address currently on file with the Reporting Financial Institution;
 - (iii) the Account Holder's telephone number currently on file, if any, with the Reporting Financial Institution;
 - (iv) in the case of Financial Accounts other than Depository Accounts, whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the Reporting Financial Institution or another Financial Institution);

- (v) whether there is a current “in-care-of” address or “hold mail” instruction for the Account Holder; and
 - vi) whether there is any power of attorney or signatory authority for the account.
- (d) **Relationship Manager Inquiry or Actual Knowledge.** In addition to the electronic and paper record searches described above, the Reporting Financial Institution shall treat as a Reportable Account any High Value Account assigned to a relationship manager (including any Financial Accounts aggregated with that High Value Account) if the relationship manager has actual knowledge that the Account Holder is a Reportable Person.
- (e) **Effect of Finding Indicia. -**
- (i) if none of the indicia listed in sub-clause (b) of clause (2) are discovered in the enhanced review of High Value Accounts described above and the account is not identified as held by a Reportable Person in sub-clause (d) of clause (3), then further action is not required until there is a change in circumstances that results in one or more indicia being associated with the account;
 - ii) if any of the indicia listed in paragraphs (i) through (v) of sub-clause (b) of clause (2) are discovered in the enhanced review of High Value Accounts described above, or if there is a subsequent change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution shall treat the account as a Reportable Account with respect to each Reportable Jurisdiction for which an indicium is identified unless it elects to apply sub-clause (f) of clause (2) and one of the exceptions in such clause applies with respect to that account;
 - (iii) if a “hold mail” instruction or “in-care-of” address is discovered in the enhanced review of High Value Accounts described above, and no other address and none of the other indicia listed in paragraphs (i) through (v) of sub-clause (b) of clause (2) are identified for the Account Holder, the Reporting Financial Institution shall obtain from such Account Holder a self-certification or Documentary Evidence to establish the residence for tax purposes of the Account Holder. If the Reporting Financial Institution cannot obtain such self-certification or Documentary Evidence, it shall report the account as an undocumented account;

- (f) if a Preexisting Individual Account is not a High Value Account as of the 30th June, 2017, but becomes a High Value Account as of the last day of a current or subsequent calendar year, the Reporting Financial Institution shall complete the enhanced review procedures described in clause (3) with respect to such account within the calendar year following the year in which the account becomes a High Value Account. If based on this review such account is identified as a Reportable Account, the Reporting Financial Institution shall report the required information about such account with respect to the year in which it is identified as a Reportable Account and subsequent years on an annual basis, unless the Account Holder ceases to be a Reportable Person;
- (g) once a Reporting Financial Institution applies the enhanced review procedures described in clause (3) to a High Value Account, the Reporting Financial Institution is not required to re-apply such procedures, other than the relationship manager inquiry described in sub-clause (d) clause (3), to the same High Value Account in any subsequent year unless the account is undocumented where the Reporting Financial Institution should re-apply them annually until such account ceases to be undocumented;
- (h) if there is a change of circumstances with respect to a High Value Account that results in one or more indicia described in sub-clause (b) of clause (2) being associated with the account, then the Reporting Financial Institution shall treat the account as a Reportable Account with respect to each Reportable Jurisdiction for which an indicium is identified unless it elects to apply sub-clause (f) of clause (2) and one of the exceptions in such sub-clause applies with respect to that account.
- (i) A Reporting Financial Institution shall implement procedures to ensure that a relationship manager identifies any change in circumstances of an account. For example, if a relationship manager is notified that the

Account Holder has a new mailing address in a Reportable Jurisdiction, the Reporting Financial Institution is required to treat the new address as a change in circumstances and, if it elects to apply sub-clause (f) of clause (2), is required to obtain the appropriate documentation from the Account Holder.

- (4) Review of Preexisting High Value Individual Accounts shall be completed by the 31st December, 2017 and for Low Value Accounts, by the 31st December, 2018; and

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(5) Any Preexisting Individual Account that has been identified as a Reportable Account under this rule shall be treated as a Reportable Account in all subsequent years, unless the Account Holder ceases to be a Reportable Person.

78F. Due Diligence for New Individual Accounts.- The following procedures shall apply for purposes of identifying Reportable Accounts among New Individual Accounts, namely:-

- (1) With respect to New Individual Accounts, upon account opening, the Reporting Financial Institution shall obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML or KYC Procedures;
- (2) If the self-certification establishes that the Account Holder is resident for tax purposes in a Reportable Jurisdiction, the Reporting Financial Institution shall treat the account as a Reportable Account and the self-certification shall also include the Account Holder's TIN with respect to such Reportable Jurisdiction (subject to sub-rule (4) of rule 78C) and date of birth; and
- (3) If there is a change of circumstances with respect to a New Individual Account that causes the Reporting Financial Institution to know, or have reason to know, that the original self certification is incorrect or unreliable, the Reporting Financial Institution cannot rely on the original self-certification and shall obtain a valid self-certification that establishes the residence for tax purposes of the Account Holder.

78G. Due Diligence for Preexisting Entity Accounts.- The following procedures shall apply for the purposes of identifying Reportable Accounts among Preexisting Entity Accounts, namely:-

- (1) **Entity Accounts not Required to be Reviewed, Identified or Reported.** Unless the Reporting Financial Institution elects otherwise, either with respect to all Preexisting Entity Accounts or, separately, with respect to any clearly identified group of such accounts, a Preexisting Entity Account with an aggregate account balance or value that does not exceed two hundred fifty thousand US Dollars as of the 31st December, 2017, is not required to be reviewed, identified or reported as a Reportable Account until the account balance or value exceeds two

hundred fifty thousand US Dollars as of the last day of any subsequent calendar year;

- (2) **Entity Accounts subject to Review.** A Preexisting Entity Account that has an aggregate account balance or value that exceeds two hundred fifty thousand US Dollars as of the 31st December, 2017, and a Preexisting Entity Account that does not exceed two hundred fifty thousand US Dollars as of the 31st December, 2017 but the aggregate account balance or value of which exceeds two hundred fifty thousand US Dollars as of the last day of any subsequent calendar year, shall be reviewed in accordance with the procedures set forth in clause (4);
- (3) **Entity Accounts with respect to which Reporting is required.** With respect to Preexisting Entity Accounts described in clause (2), only accounts that are held by one or more Entities that are Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons, shall be treated as Reportable Accounts;
- (4) **Review Procedures for identifying entity Accounts with respect to which Reporting is required.** For Preexisting Entity Accounts described in clause (2), a Reporting Financial Institution shall apply the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons, namely:-
 - (a) **Determine whether the Entity is a Reportable Person.**
 - (i) Review information maintained for regulatory or customer relationship purposes (including information collected pursuant to AML or KYC Procedures) to determine whether the information indicates that the Account Holder is resident in a Reportable Jurisdiction. For this purpose, information indicating that the Account Holder is resident in a Reportable Jurisdiction includes a place of incorporation or organisation, or an address in a Reportable Jurisdiction;
 - (ii) If the information indicates that the Account Holder is resident in a Reportable Jurisdiction, the Reporting Financial Institution shall treat the account as a Reportable Account unless it obtains a self-certification from the Account Holder, or reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person;

- (b) **Determine whether the Entity is a Passive NFE with one or more Controlling Persons who are Reportable Persons.** With respect to an Account Holder of a Preexisting Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution shall determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account shall be treated as a Reportable Account. In making these determinations the Reporting Financial Institution shall follow the guidance in the following paragraphs in the order most appropriate under the circumstances:-
- (i) **Determining whether the Account Holder is a Passive NFE.** For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution shall obtain a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in paragraph (ii) of sub-clause (f) of rule 78B that is not a Participating Jurisdiction Financial Institution;
- (ii) **Determining the Controlling Persons of an Account Holder.** For the purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML or KYC Procedures; and
- (iii) **Determining whether a Controlling Person of a Passive NFE is a Reportable Person.** For the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on Information collected and maintained pursuant to AML or KYC Procedures in the case of a Preexisting Entity Account held by one or more NFEs with an aggregate account balance that does not exceed one million US Dollars ; or a self-certification from the Account Holder or such Controlling Person of the jurisdiction in which the Controlling Person is resident for tax purposes; and

(5) Timing of Review and Additional Procedures Applicable to Preexisting Entity Accounts.

- (a) Review of Preexisting Entity Accounts with an aggregate account balance or value that exceeds two hundred fifty thousand US Dollars as of the 31st December, 2017 shall be completed by the 31st December, 2018.
- (b) Review of Preexisting Entity Accounts with an aggregate account balance or value that does not exceed two hundred fifty thousand US Dollars as of the 31st December, 2017, but exceeds two hundred fifty thousand US Dollars as of the 31st December of a subsequent year, shall be completed within the calendar year following the year in which the aggregate account balance or value exceeds two hundred fifty thousand US Dollars; and
- (c) If there is a change of circumstances with respect to a Preexisting Entity Account that causes the Reporting Financial Institution to know, or have reason to know, that the self-certification or other documentation associated with an account is incorrect or unreliable, the Reporting Financial Institution shall re-determine the status of the account in accordance with the procedures set forth under clause (4).

78H. Due Diligence for New Entity Accounts.- The following procedures shall apply for purposes of identifying Reportable Accounts among New Entity Accounts; namely:-

- (1) **Review procedures for identifying Entity Accounts with respect to which reporting is required.** For New Entity Accounts, a Reporting Financial Institution shall apply the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:-
 - (a) **Determine Whether the Entity Is a Reportable Person.**
 - (i) Obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected

pursuant to AML or KYC Procedures. If the Entity certifies that it has no residence for tax purposes, the Reporting Financial Institution may rely on the address of the principal office of the Entity to determine the residence of the Account Holder; and

- (ii) If the self-certification indicates that the Account Holder is resident in a Reportable Jurisdiction, the Reporting Financial Institution shall treat the account as a Reportable Account unless it reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person with respect to such Reportable Jurisdiction;

- (b) **Determine whether the Entity is a Passive NFE with one or more Controlling Persons who are Reportable Persons.** With respect to an Account Holder of a New Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution shall determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account shall be treated as a Reportable Account. In making these determinations the Reporting Financial Institution shall follow the following paragraphs in the order most appropriate under the circumstances as under:-

- (i) **Determining whether the Account Holder is a Passive NFE.** For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution shall rely on a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in sub-clause (ii) of clause (f) of rule 78B that is not a Participating Jurisdiction Financial Institution;
- (ii) **Determining the Controlling Persons of an Account Holder.** For purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML or KYC Procedures; and

- (iii) **Determining whether a Controlling Person of a Passive NFE is a Reportable Person.** For purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on a self-certification from the Account Holder or such Controlling Person.

78I. Special due Diligence Rules. - The following additional clauses shall apply in implementing the due diligence procedures described above:

- (1) **Reliance on self- certification and documentary evidence.** A Reporting Financial Institution may not rely on a self-certification or Documentary Evidence if the Reporting Financial Institution knows or has reason to know that the self-certification or Documentary Evidence is incorrect or unreliable;
- (2) **Alternative procedures for financial accounts held by individual beneficiaries of a cash value insurance contract or an annuity contract.** A Reporting Financial Institution may presume that an individual beneficiary (other than the owner) of a Cash Value Insurance Contract or an Annuity Contract receiving a death benefit is not a Reportable Person and may treat such Financial Account as other than a Reportable Account unless the Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person. A Reporting Financial Institution has reason to know that a beneficiary of a Cash Value Insurance Contract or an Annuity Contract is a Reportable Person if the information collected by the Reporting Financial Institution and associated with the beneficiary contains indicia as described in clause (2) of rule 78E. If a Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person, the Reporting Financial Institution shall follow the procedures in clause (2) of rule 78E;
- (3) **Account Balance Aggregation and Currency Rules.-**
 - (a) **Aggregation of individual accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an individual, a Reporting Financial Institution is required to aggregate all Financial Accounts maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution's computerized systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall

be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this sub-rule;

- (b) **Aggregation of entity accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an Entity, a Reporting Financial Institution is required to take into account all Financial Accounts that are maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution's computerized systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire

balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this sub-rule;

- (c) **Special aggregation rule applicable to relationship managers.** For purposes of determining the aggregate balance or value of Financial Accounts held by a person to determine whether a Financial Account is a High Value Account, a Reporting Financial Institution is also required, in the case of any Financial Accounts that a relationship manager knows, or has reason to know, are directly or indirectly owned, controlled, or established (other than in a fiduciary capacity) by the same person, to aggregate all such accounts; and
- (d) **Amounts read to include equivalent in other currencies.** All dollar amounts are in U.S. dollars and shall be read to include equivalent amounts in other currencies, as determined by domestic law.

78J. International guidelines and commentaries. – For illustration, interpretation and implementation of this chapter, guidance shall also be sought from commentaries on the Model Competent Authority Agreement and Common Reporting Standard as developed by the Organization for Economic Co-Operation and Development (OECD) as amended from time to time. Following table may be referred to for cross referencing to the Commentary of OECD:

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S.No.	Reference in Income Tax Rules, 2002	Reference in Commentary on Common Reporting Standard Developed by OECD
(1)	(2)	(3)
1	Rule 78B	Commentary on Section VIII concerning Defined Terms
	Rule 78C	Commentary on Section I concerning General Reporting Requirements
2	Rule 78D	Commentary on Section II concerning Due Diligence requirements
3	Rule 78E	Commentary on Section III concerning Due Diligence for Pre Existing Individual Accounts
4	Rule 78F	Commentary on Section IV concerning Due Diligence for New Individual Accounts
5	Rule 78G	Commentary on Section V concerning Due Diligence for Pre Existing Entity Accounts
6	Rule 78H	Commentary on Section VI concerning Due Diligence for New Entity Accounts
7	Rule 78I	Commentary on Section VII concerning Special Due Diligence Requirements."

¹[78K. Record keeping for due diligence procedures.]— Reporting financial institutions shall keep record of the steps undertaken and any evidence relied upon for the performance of the due diligence procedures and measures to obtain such records for at least five years after the end of the period within which the reporting financial institution must report the information required to be reported.

78L. Date for filing of common reporting standards reports.— The annual domestic reporting date for filing of common reporting standards reports by reporting financial institutions shall be 31st May of each year. The common reporting standard reports shall be filed on the AEOI portal on FBR's official website in CRS XML Schema prescribed by the Global Forum of Organization for Economic Co- operation and Development (OECD).

78M. Avoidance of obligation.— If a person enters into any arrangements for the purpose of avoiding any obligation under Common Reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002, all the provisions of the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002 shall apply accordingly as if the arrangement had not been entered into.

78N. Power to call for record and inspect premises.— (1) The records maintained under Common Reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002 including rule 78K by the reporting financial institutions or any other record maintained by any other person under any law may be required to be furnished

¹ New rules 78K, 78L, 78M, 78N & 78O added through SRO. 773(I)/2020 dated 24th August, 2020

alongwith full and free access to any premises, place, accounts, documents or computers of reporting financial institutions by the Federal Board of Revenue or any person authorized by the Board to ensure compliance of Common reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002. The Board may under the law compel assistance of any person including State Bank of Pakistan, Securities and Exchange Commission of Pakistan and any such organization, body etc. who holds such information that may assist the Board to identify and classify reporting financial institutions, non-reporting financial institutions and excluded accounts, and ensure that their identification and classification is as per Common Reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002.

(2) The Federal Board of Revenue may by notification establish and adopt a risk based assessment approach to invoke sub-rule (1).

780. Compulsory enrollment.– The Federal Board of Revenue may in accordance with law compulsorily enroll a reporting financial institution if the said institution fails to enroll with the department through AEOI Portal on FBR's official website.]

CHAPTER - XIIA COMMON REPORTING STANDARD**FORM-A**

[See rule 39A(1)(a)]

**ACCOUNT HOLDERS DEPOSITS STATEMENT
REPORTING BANKING COMPANY:****COMPANY OFFICER:** _____ **BANKING****INFORMATION OF PERSONS WHO HAVE
DEPOSITED RUPEES TEN MILLION OR MORE
DURING THE MONTH OF: _____**

S.No.	CNIC/ N/Cop / Passport No.	NTN	Name / Title of Account	Resident / Non- Resident ¹	Address	Tel No.	Account Opening Date	Account No (IBAN)	Business / Profession/ Occupation	Amount Deposited During the Month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this Statement is correct and complete.

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

CHAPTER - XIA COMMON REPORTING STANDARD

FORM-B

[See rule
39A(1)(c)]

CREDIT CARD(S) PAYMENTS STATEMENT**REPORTING BANKING COMPANY:** _____**BANKING COMPANY OFFICER:** _____

**INFORMATION OF PERSONS WHO HAVE MADE CREDIT CARD
PAYMENTS OF RUPEES TWO HUNDRED THOUSAND OR MORE
DURING THE MONTH OF:** _____

S. No	CNIC/N/ Cop / Passport No.	NTN	Name / Title of Account	Resident / Non- Resident ¹	Address	Tel No	Credit Card Acquisition Date	Credit Card No. ²	Business/ Profession	Amount of payments made against credit card bills	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;
I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

CHAPTER - XIIA COMMON REPORTING STANDARD**FORM-C**

[See rule
39A(1)(d)]

CASH WITHDRAWAL STATEMENT**REPORTING BANKING COMPANY:** _____**BANKING COMPANY OFFICER:** _____

INFORMATION IN RESPECT OF CASH WITHDRAWAL EXCEEDING RUPEES ONE
MILLION OR MORE DURING THE MONTH OF: _____

S. No	CNIC/N/ Cop / Passport No.	NTN	Name / Title of Account	Resident/ Non resident ¹	Address	Tel No	Account Opening Date	Account No (IBAN)	Business/ Profession/ Occupation	Section	Amount of cash withdrawal during the month	Amount of tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and
belief, the information given in this statement is correct and complete;

I, further declare that I am competent to make his declaration and verify it in
my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

CHAPTER - XIIA COMMON REPORTING STANDARD**FORM-D**

[See rule

39A(1)(g)]

PROFIT ON DEBT STATEMENT**REPORTING BANKING COMPANY:** _____**BANKING COMPANY OFFICER:** _____**INFORMATION IN RESPECT OF PROFIT ON DEBT DURING THE FINANCIAL
YEAR : _____**

S.No	CNIC/N/Cop / Passport No.	NTN	Name / Title of Account	Resident/ Non resident	Address	Tel No	Account Opening Date	Account No (IBAN)	Business/ Profession	Section	Amount of profit on debt	Amount of tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company

_____.

Signature. _____

Name _____

CNIC _____ " _____.

CHAPTER - XIII

¹[TAXPAYERS' REGISTRATION]²[79. Application of Chapter.-

The rules in this Chapter apply for the purposes of section 181 which provides for registration of taxpayers.]

³[80. Registration.-

- (1) An individual having CNIC required to file return of total income manually shall be treated as registered under sub-section (4) of section 181 on the day he files the return manually.
- (2) An individual having CNIC required to e-file return of total income shall be treated as registered, when the individual is e-enrolled.
- ⁴[(3) A company, an association of persons (AOP), foreign national or foreign government shall be treated as registered when the company, AOP, the foreign national or foreign government is e-enrolled.]

¹ Heading substituted for "NATIONAL TAX NUMBER CARD" by SRO 392(I)/2009, dated May 19, 2009.

² Rule 79 substituted by SRO 392(I)/2009, dated May 19, 2009.

³ Rule 80 substituted by SRO 1076(I)/2015 dated 02.11.2015. the substituted Rule 80 read as follows:

80. Application for National Tax Number Certificate.-

- (1) An application for a National Tax Number Certificate shall be in the form specified in ³[Part IX] of the First Schedule to these rules and shall be accompanied by documentary evidence of the applicant's identity.
- (2) The following shall be provided as documentary evidence of an applicant's identity-
 - (a) in the case of an individual-
 - (i) NIC or a current passport; or
 - (ii) other documents with photo-identification-driver's licence.
 - (b) in the case of a company other than a trust), the certificate of incorporation or registration of the company;
 - (c) in the case of a trust, the trust deed;
 - (d) in the case of a firm, the instrument of partnership; or
 - ³[(e) in the case of an association of persons (other than a firm), the instrument of partnership or copies of NICs of the members of the association of persons. Detail of non-resident members be provided along with copies of their passports.]
- (3) An application for a National Tax Number Certificate shall be lodged-
 - (a) by post or delivery by hand to the Commissioner having jurisdiction over the applicant; or
 - by inclusion with the applicant's first return of income or first employer's statement furnished in lieu of a return of income.

⁴ In rule 80 for sub-rule (3) substituted through SRO 272(I)/2018 dated 1st March, 2018 the substituted rule is read as follows:

- (4) An individual having CNIC who failed to file return, shall be registered by the Commissioner having jurisdiction on the basis of CNIC or NICOP when he is satisfied after providing opportunity to be heard that the income of the individual is taxable and is required to file return of income.
- (5) An individual not having CNIC and required to file return of total income manually shall be registered in the same manner as specified in sub-rules (1) and (4), either on application by the individual or if Commissioner is satisfied that income of individual is taxable after providing opportunity to be heard.

¹[(6) A company, an AOP, foreign national or foreign government shall be treated as registered as per sub-rule (3), if the Commissioner, having jurisdiction over the company, an AOP, foreign national or foreign government, is satisfied after providing opportunity to be heard that the company, the AOP, foreign national or foreign government requires registration.]

²**[80A. E-enrollment.** - Every individual, an AOP, a company or a foreign government required to e-file return of total income shall submit form of e-enrolment as specified in Part IX of the First Schedule to these rules through Board's online system.]

³**[80B. Requirement of e-enrolment.** - (1) An individual required to be registered under sub-rule (2) of rule 80 shall provide –

- ⁴[
- (a) number of CNIC, NICOP, POC or foreign passport;]
 - (b) cell phone number in his name;
 - (c) e-mail address;
 - (d) nationality;

(3) A company, an association of persons (AOP) or foreign national shall be treated as registered when the company, AOP or the foreign national, is e-enrolled.

¹ Rule 80 of sub-rule (6) substituted through SRO. 272(I)/2018 dated 1st March 2018 substituted sub-rule read as follows:

(6) A company, an AOP or foreign national shall be treated as registered as per sub-rule (3), if the Commissioner, having jurisdiction over the company, an AOP or foreign national, is satisfied after providing opportunity to be heard that the company, the AOP or foreign national requires registration.

² Rule 80A substituted through SRO 272(I)/2018 dated 1st March, 2018 substituted sub-rule read as follows:

“80A e-enrolment. - Every individual, an AOP or a company required to e-file return of total income shall submit form of e- enrolment as specified in Part IX of the First Schedule to these rules through Board's online system.”

³ Rule 80B inserted by SRO 1076(I)/2015 dated 02.11.2015.

⁴ Clause (a) substituted by the S.R.O. 879(I)/2026 dated 20.05.2026. The substituted clause read as follows:

“(a) number of CNIC, NICOP or Passport;”

- (e) residential address;
- (f) accounting period;
- (g) in case of business income,
 - (i) business name;
 - (ii) business address; and
 - (iii) principal business activity;
- (h) name and NTN of employer in case of salary income;
- (i) address of property in case of property income;

(2) A company and an AOP required to be registered under sub-rules (3) and (6) of rule 80 shall provide-

- (a) name of company or AOP;
- (b) business name;
- (c) business address;
- (d) accounting period;
- (e) phone No of business;
- (f) e-mail;
- (g) cell phone of principal officer of the company or AOP;
- (h) principal business activity;
- (i) address of industrial establishment or principal place of business;
- (j) company type, like public limited, private limited, unit trust, trust, NGO, society, small company, modaraba or any other;
- (k) date of registration;
- (l) incorporation certificate by Securities and Exchange Commission of Pakistan (SECP) in case of company;
- (m) registration certificate and partnership deed in case of registered firm;
- (n) partnership deed in case firm is not registered;
- (o) trust deed in case of trust;
- (p) registration certificate in case of society;
- ¹[]
- (r) name of representative with his CNIC or NTN;
- (s) following particulars of every director and major shareholder having 10% or more shares in case of company or partners in case of an AOP, namely:-
 - (i) Name;
 - (ii) CNIC/NTN/Passport; and
 - (ii) Share %]

¹ Clause (q) omitted by SRO 466(I)/2016 dated 31.05.2016. omitted clause read as follows:-
“(q) registration or incorporation from concerned country in case of non- resident company or AOP”

¹[(3) A non-resident company having permanent establishment in Pakistan, required to be registered under sub-rules (3) and (6) of rule 80, shall provide –

- (a) name of company;
- (b) business address;
- (c) accounting period;
- (d) phone number of business;
- (e) principal business activity;
- (f) address of principal place of business;
- (g) registration number and date of the branch with the Securities and Exchange Commission of Pakistan (SECP);
- (h) name and address of principal officer or authorized representative of the company;
- (i) authority letter for appointment of principal officer or authorized representative of the company;
- (j) cell phone number of principal officer or authorized representative of the company; and
- (k) email address of principal officer or authorized representative of the company.

(4) A non-resident company not having permanent establishment in Pakistan, required to be registered under sub-rules (3) and (6) of rule 80, shall provide –

- (a) name of company;
- (b) business address in the foreign country;
- (c) name and nationality of directors or trustees of the company;
- (d) accounting period;
- (e) name and address of authorized representative of the company;
- (f) authority letter for appointment of authorized representative of the company.
- (g) cell phone number of authorized representative of the company;
- (h) email address of authorized representative of the company;
- (i) principal business activity; and
- (j) tax registration or incorporation document from concerned regulatory authorities of the foreign country.”]

²[(5) A foreign government required to be registered under sub-rules (3) and (6) of rule 80 shall provide-

- (a) name of foreign government;
- (b) registered address in foreign country;
- (c) power of attorney signed on behalf of foreign government, authorizing a company incorporated under the laws of the foreign country to manage assets and cash belonging to the foreign government.

¹ Added by SRO 466(I)/2016 dated 31.05.2016.

² Rule 80B after sub-rule (4) new sub-rule (5) shall be added through SRO 272(I)/2018 dated 1st March, 2018.

- (d) name and nationality of authorized signatories of the company managing the assets and cash of the foreign government;
- (e) name and address of authorized representative of the foreign government;
- (f) authority letter for appointment of authorized representative of the foreign government; and
- (g) cellular phone number of authorized representative of the foreign government.]

¹ [(6) Notwithstanding anything contained in sub-rule (3) and (4), an International Non-Government Organization (INGO) required to be registered under sub-rule (3) and (6) of rule 80 shall provide -

- (a) name of taxpayer;
- (b) business address;
- (c) accounting period;
- (d) phone number of business;
- (e) principal business activity;
- (f) name and address of principal officer or authorized representative of the company;
- (g) authority letter for appointment of principal officer or authorized representative of the company for applying for registration in Pakistan;
- (h) cell phone number of principal officer or authorized representative of the company;
- (i) email address of principal officer or authorized representative of the company;
- (j) tax registration or incorporation document from concerned regulatory authorities of the foreign country;
- (k) letter from the concerned embassy verifying the credentials of the INGO;
- (l) proof of local residence (rent/lease agreement and electricity bill, etc) with complete address and telephone numbers;
- (m) no objection certificate (NOC) issued by the Ministry of Interior and Narcotics Control;
- (n) Memorandum of Understanding (MoU) signed between the Government of Pakistan and the INGO; and
- (o) following particulars of directors or trustees and major shareholder having 10% or more shares in case of company or partners in case of an AOP, namely: –
 - (i) name;
 - (ii) nationality;
 - (iii) passport; and
 - (iv) Percentage of share.]

¹ Sub-rule (6) added by the S.R.O. 879(I)/2026 dated 20.05.2026.

]

¹[81. Decision on application of registration or e-enrolment.

- (1) The Commissioner may, where a person has filed a form of registration or e-enrolment under rule 80 or 80A, after examining available information, particulars, data or documents and making such inquiry as he may deem necessary, grant registration or e-enrolment to the person or after recording reasons, refuse registration or e-enrolment to the person within fifteen days of filing of form of registration or e-enrolment.
- (2) Person aggrieved by any decision of the Commissioner under sub-rule (1) may file representation before the concerned Chief Commissioner within thirty days of the said decision. The Chief Commissioner after making such inquiry if necessary shall decide the representation as he deems fit.”]

²[81A. Taxpayer’s registration by the Commissioner. -

- (1) The Commissioner having jurisdiction over a case may register a person as a taxpayer where he is satisfied that the income of the person is taxable and is required to file a return of income under section 114.
- (2) The Commissioner shall issue to the taxpayer a letter under sub-section (2) of section 181 to submit an application for registration prescribed under rule 80 along with documents specified therein within a reasonable time given in the said letter. In case of compliance NTN certificate shall be issued accordingly.
- (3) In case of failure of the taxpayer to comply with the letter issued under sub-section (2) of section 181, the Commissioner shall register the taxpayer on a Trial Registration Number (TRN) for which a serially numbered Trial Register shall be maintained by the Commissioner. The Trial Register shall contain the basic information of the taxpayer like name of the person or business, available address, CNIC ³[“if provided”], nature of income generating activity and any other information regarded useful by the Commissioner. In such case,

¹ Rule 81 substituted by SRO 1076(I)/2015 dated 02.11.2015. The substituted Rule 81 read as follows:
81. Decision on application for a National Tax Number Certificate. -

- (1) The Commissioner shall make a decision on an application for a National Tax Number ¹[Certificate] within fifteen days of the application being properly lodged.
- (2) Where the Commissioner decides not to grant a National Tax Number ¹[Certificate], the Commissioner shall give the applicant notice in writing of the decision and the reasons for the decision.

² Rule 81A inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Inserted by the SRO 30(I)/2017 dated 18th January, 2017.

statutory notices shall be issued for assessment of income or other legal obligation of the taxpayer under the Ordinance on TR Number:

Provided that before allotment of Trial Registration Number the Commissioner shall verify and match the particulars of the taxpayer from the NTN Master Index to avoid duplication of registration.

- (4) In case any assessment is made or any liability is created by the Commissioner under the Income Tax Ordinance, 2001 against the taxpayer, the Commissioner on the basis of information as contained in Trial Register, allot an NTN to the taxpayer within fifteen days of the date of completion of assessment or creation of a liability under the Ordinance.]

¹**[81B. Active Taxpayers List. -**

- (1) This rule shall apply for the purposes of ²[publishing active taxpayers' list, hereinafter referred to as ATL, under section 181A of the Ordinance].
- ³[
- (2) A person's name shall be included in the ATL, if he files return of income tax for the latest tax year, by the due date specified in section 118 of the Ordinance or by the due date as extended under section 119 thereof by the Commissioner or by the due date as extended by the Board under section 214A thereof.

Explanation. — "latest tax year" means the tax year last completed before the date on which return is filed and shall include the tax year previous to that year in case the due date or extended due date for filing of return for the last completed year has not expired.]

- ⁴[(2A) In case a person files his income tax return for the latest tax year, after the due date or extended due date as mentioned in sub-rule (1), his name shall be included in the active taxpayer's list, if he pays surcharge as specified in proviso to clause (a) of sub-section (1) of section 182A of the Ordinance.]

¹ Rule 81B substituted by SRO 765(I)/2014, dated August 26, 2014. Earlier it was inserted by SRO 328(I)/2011, dated April 27, 2011.

² Expression "clauses (23A) and (35C) of section 2 and section 181A" substituted by S.R.O. 1638(I)/2024 dated 18.10.2024.

³ Sub-rule (2) substituted by S.R.O. 1638(I)/2024 dated 18.10.2024. The substituted sub-rule (2) read as follows:

"(2) The Board shall publish Active Taxpayers List, hereinafter referred to as ATL, comprising persons who meet the criteria as laid down under sub-rule (4) and shall be made available on the Board's web portal, by first day of March in each financial year:

Provided that for financial year 2014-15, Active Taxpayers List shall be published and made available on the Board's web portal, by first day of July, 2014 [:]

[Provided further that for financial year 2014-15, Active Taxpayers List shall be published and made available at Board's web portal by the 11th April, 2015.]"

⁴ Sub-rule (2A) inserted by S.R.O. 1638(I)/2024 dated 18.10.2024.

- (3) ATL published in any financial year shall be valid for the period beginning on the date of publish and ending on ¹[on the next day after the due date or extended due date as mentioned in sub-rule (1)] ²[.]

³[Provided that Active Taxpayers List published during financial year 2013-14, shall be valid upto the 10th April, 2015.]

- (4) ATL shall be updated on ⁴[] ⁵[daily basis].

- ⁶[
(5) The name of a company or an association of persons, whose return is not due to be filed because of incorporation or formation of such company or association of persons after the 30th day of June relevant to the latest tax year, shall be included in the active taxpayers' list.]

- (6) In case a joint account is held in a bank by more than one person, the joint account holders as an entity shall be deemed to have met the criteria as laid down under sub-rule (5), if any of the persons in the joint account meets the criteria as laid down under the said sub-rule (5).

- (7) In case an account is held in a bank in the name of a minor, the minor shall be deemed to have met the criteria as laid down under sub-rule (5), if the parent, guardian or any person who has made deposits in the minor's account meet the criteria as laid down under said sub-rule (5).

- (8) A person's name shall be included in ATL on the: immediately following updation date, if at any time the criteria as laid down under sub-rule (5), is fulfilled by that person.]

⁷[]

¹ Expression "last day of February, next following" substituted by S.R.O. 1638(I)/2024 dated 18.10.2024.

² Colon substituted for full stop by SRO 267(I)/2015, dated April 02, 2015.

³ Proviso inserted by SRO 267(I)/2015, dated April 02, 2015.

⁴ Substituted for "fifteenth day of every month" by SRO 831(I)/2015, dated August 21, 2015.

⁵ Expression "every Sunday at 24:00 hours, hereinafter referred to as updation date" substituted by S.R.O. 1638(I)/2024 dated 18.10.2024.

⁶ Sub-rule (5) substituted by S.R.O. 1638(I)/2024 dated 18.10.2024. The substituted sub-rule (5) read as follows:

"(5) A person's name shall be included in ATL, if the person has filed a return under section 114 or a statement under section 115 for the tax year for which the last date as specified in section 118 falls during immediately preceding twelve month⁶[.]

⁶[Provided that name of a company or an AOP in whose case return is not due to be filed because of incorporation or formation after 30th day of June relevant to the tax year referred above, shall be included in Active Taxpayers List.]"

⁷ Sub-rule (9) added by S.R.O. 1638(I)/2024 dated 18.10.2024.

¹[(9) In the case of a person on the active taxpayers' list of the Azad Jammu and Kashmir Central Board of Revenue or Gilgit-Baltistan Council Board of Revenue, the name of such person shall be included in the active taxpayers' list under section 181A of the Ordinance, if -

- (a) his temporary or permanent address is in the Azad Jammu and Kashmir or, as the case may be, in the Gilgit-Baltistan; and
- (b) his temporary and permanent addresses are in Pakistan, the following procedure shall be adopted, namely:-
 - (i) the Commissioner Inland Revenue, having jurisdiction over the case on the basis of his temporary address mentioned on the CNIC, shall verify the non-existence of any employment or business in Pakistan through IRIS after making inquiry and seeking undertaking from such person; and
 - (ii) the concerned Commissioner of Azad Jammu and Kashmir Central Board of Revenue or Gilgit-Baltistan Council Board of Revenue, as the case may be, shall verify the employment or sole business existence in the Azad Jammu and Kashmir or the Gilgit-Baltistan through IRIS:

Provided that where the Commissioner Inland Revenue has any reason to believe that the person, whose name has been included under clause (a) or (b), is liable to file return of income under section 114 of the Ordinance and the person does not comply with the notice under sub-section (4) of section 114 of the Ordinance, his name shall be removed from the active taxpayers' list under section 181A of the Ordinance.]

²[81C. Taxpayer Card.-

- (1) This rule shall apply for the purposes of clauses (23A) and (35C) of section 2.
- (2) Subject to sub-rule (5), the Board may issue Taxpayer Card by first of March, each year, to a person who meets the criteria as laid down in sub-rule (3):

¹ Sub-rule (9) substituted by S.R.O. 17(I)/2026 dated 08.01.2026. The substituted sub-rule read as follows:

“(9) A person's name, where such person has filed return in the Azad Jammu and Kashmir Central Board of Revenue or Gilgit-Baltistan Council Board of Revenue, shall be included in the active taxpayers' list, if his temporary and permanent addresses are in the Azad Jammu and Kashmir or, as the case may be, in the Gilgit-Baltistan.”

² Rule 81C inserted by SRO 765(I)/2014, dated August 26, 2014.

Provided that for the returns filed after the 31st of December. Taxpayer card shall be issued within sixty days of the filing of Return.

- (3) A person shall be issued Taxpayer Card, if the person has filed a return under section 114 or a statement under section 115 for the tax year for which the last date as specified in section 118 falls during immediately preceding twelve months.
- (4) Taxpayer Card shall be valid for one year, beginning on the date of issue and ending on last day of February of the following year:

Provided that Taxpayers Cards issued in respect of tax year 2013, shall be valid upto 28th day of February, 2015.

- (5) The Board may authorize National Database and Registration Authority (NADRA), for the purpose of printing and issuing taxpayers cards.]

¹[82. Modification or cancellation of registration.-

- (1) A person, who after being registered under rule 80 or e-enrolled under rule 80A discovers any omission or wrong statement therein, or notices subsequent occurrence of any change in any information, particulars, data or documents already filed, may, without prejudice to any liability incurred by him under any provision of the Ordinance, file a form of modification as specified in Part IX of the First Schedule to these rules.
- (2) The Commissioner may, where a person has filed a form of modification of registration under sub-rule (1), after examining available information, particulars, data or documents and making such inquiry as he may deem necessary, grant or refuse modification to the person.
- (3) Person aggrieved by any decision of the Commissioner under sub-rule (2) may file representation before the concerned Chief Commissioner within thirty days of the said decision. The Chief Commissioner after

¹ Substituted by SRO 1076(I)/2015 dated 02.11.2015. The substituted Rule 82 read as follows:

“82. Cancellation of National Tax Number Certificate.-

- (1) Where the Commissioner decides that a National Tax Number Certificate was issued to a person under an identity that was not the person's true identity, the Commissioner may, by notice in writing served on the person, cancel the Certificate.
- (2) The Commissioner shall set out in the notice the reasons for the Commissioner's decision to cancel the Certificate.

making such inquiry if necessary shall decide the representation as he deems fit.

- (4) The Commissioner may, after examining available information, particulars, data or documents, making such inquiry as he may deem necessary and providing reasonable opportunity of being heard to a person, make modifications in registration of a person.
- (5) The Commissioner may, based on available information, particulars, data or documents, after making such inquiry as he may deem necessary, after discharge of all outstanding liabilities, without prejudice to any other liability which such person may incur under the Ordinance and after providing reasonable opportunity of being heard to a person, by an order in writing, cancel registration of a taxpayer.”]

83. Displaying and quoting of National Tax Number ¹[Certificate].-

- (1) Every person deriving income from business chargeable to tax who has been issued with a National Tax Number ¹[Certificate] shall display the person's National Tax Number at a conspicuous place at every place of business of the person.
- (2) Every person referred to in sub-rule (1) shall quote the person's National Tax Number in the following circumstances, namely:-
 - (a) in all commercial transactions entered into by the person;
 - (b) in cash memos issued under rule 30;
 - (c) in all returns, statements and other documents required to be furnished under the Ordinance and in any correspondence with the Commissioner; and
 - (d) in all documents relating to the person's business on the following matters, namely:-
 - (i) all new connections of utilities, including water, gas, electricity and telephone;
 - (ii) the entering into a loan with a banking company or financial institution;
 - (iii) the opening of letters of credit; and
 - (iv) the transfer of urban immovable property.

¹[Chapter XIII A
Record of Beneficial Owners

83A. Application of Chapter. – (1) The rules in this chapter shall be applicable for the purposes of section 181E of the Income Tax Ordinance, 2001 (XLIX of 2001) providing for record of beneficial owners.

(2) Every company and association of persons (AOP), on its initial registration with FBR, shall electronically furnish the particulars of its beneficial owners to the Board as prescribed in Form BOF-01 of Part IXA of the First Schedule to these rules through Board's online system.

(3) Every company and AOP, already registered with FBR, shall electronically furnish the particulars of its beneficial owners to the Board on or before the 31st day of December, 2023, as prescribed in Form BOF-01 of Part IXA of the First Schedule to these rules through Board's online system.

(4) The record of the beneficial owners shall be updated whenever there is a change in any of the particulars of the beneficial owner as stipulated in Form (BOF-01) of Part IXA of the First Schedule of these rules, within 30 days from the date when the change occurs.

(5) In case of non-profit organization as defined under section 2(36) of the Income Tax Ordinance, 2001, the settlor, trustee, founder, promoter, beneficiary, class of beneficiary, as the case may be, will be the beneficial owners of the non-profit organization:

Provided that where the beneficiary or class of beneficiary of the non-profit organization is general public, the beneficiary or class of beneficiary of such non-profit organization shall be exempted from the requirement of providing information of beneficial owners under this rule.

(6) In case there is no change in the beneficial owners of the Company or AOP throughout a particular tax year, the Company or AOP as the case may, shall furnish a "Certificate of Confirmation for Beneficial Owner" to this effect as prescribed in Form (BOF-02) under Part IXA of the First Schedule to these rules through Board's online system along with the Income Tax return to be filed for that tax year.

83B. Definitions. – In this Chapter unless there is anything repugnant in the subject or context, –

- (1) "Board" means Federal Board of Revenue as defined in section 2(8) of the Income Tax Ordinance, 2001 (XLIX of 2001);

¹ Chapter XIII A added by S.R.O. 1117(I)/2023 dated 28.08.2023.

- (2) "chain of ownerships" means all the legal entities and the legal arrangements through which the ownership rights (shareholdings) of a company or AOP are ultimately held by the natural person;
- (3) "contractual association" means the legal tie or contractual tie of two or more persons and/or legal entities and/or legal arrangements on the basis of a contract executed by the parties of the contract;
- (4) "direct means" means (i) exercise of control by natural person including exercise of ultimate control over a company or AOP through direct ownership i.e. without having ownership of intervening legal person or persons between the natural persons and the company or AOP, as the case may be, or (ii) exercise of control through voting rights;
- (5) "indirect means" means exercise of control through means other than the direct means, and includes but not limited to means of control through (i) chain of ownerships; (ii) joint control arrangement; (iii) contractual associations; (iv) personal or family connections; or (v) senior managerial position;
- (6) "joint control arrangement" means a situation where two or more natural or legal persons, each having ownership or voting rights of less than twenty-five percent, but their aggregate ownership or voting rights is twenty-five percent or more in a company or AOP and exercise or may exercise control over that company or AOP for being associates to each other in terms of section 85 of the Income Tax Ordinance, 2001 (XLIX of 2001); and
- (7) "ultimate effective control" means a situation in which ownership or control is ultimately exercised through direct or indirect means.

83C. Record of beneficial owner. – (1) The beneficial owner who exercise ultimate effective control over a company or AOP through direct ownership rights (through shareholding) of twenty-five percent or more, shall provide the following particulars or information, namely:–

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;
- (d) nationality of beneficial owners;
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owner;
- (f) percentage of shareholding or ownership interest held by the beneficial owner;
- (g) date of acquisition of ownership interest; and
- (h) residential and commercial address of the beneficial owner.

(2) The beneficial owner who exercises ultimate effective control over the company or AOP through ownership rights of twenty-five percent or more through chain of ownerships, shall provide the following particulars and information, namely: -

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;
- (d) nationality of beneficial owner;
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owner;
- (f) particulars of legal owner i.e. all legal entities and arrangements through which the company or AOP is indirectly owned by the beneficial owner, including –
 - (i) name of the legal owners;
 - (ii) type of legal owner involved in chain of ownership e.g. joint stock company, limited liability company, foundation, trusts etc.;
 - (iii) country of incorporation or registration of legal owner;
 - (iv) incorporation or registration details of the legal owner i.e. incorporation or registration number, date of incorporation or registration and name of incorporating or registering authority; and
 - (v) registered address of the legal owner;
- (g) percentage of shareholding or ownership interest held by the beneficial owner;
- (h) date of acquisition of ownership interest; and
- (i) residential and commercial addresses of the beneficial owners.

(3) The beneficial owner who exercises ultimate effective control over the company or AOP through joint control arrangement, shall provide the following particulars, namely: -

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;
- (d) nationality of beneficial owners;
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owners;
- (f) nature of relationship between the beneficial owners involved in joint control arrangement For example, Mr. X who holds x percentage of ownership interests in M/s ABC company or AOP is the spouse of Ms. Y who holds y percentage of ownership interest in M/s ABC company or AOP, such as –
 - (i) relatives;

- (ii) friends; and
- (iii) other associates; (Please specify)

- (g) percentage of shareholding or ownership interest of each beneficial owner involved in joint control arrangement;
- (h) date of acquisition of ownership interest by each beneficial owner; and
- (i) residential and commercial addresses of the beneficial owners.

(4) The beneficial owner, who exercises ultimate effective control over the company or AOP through voting rights, shall provide the following particulars, namely:—

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;
- (d) nationality of beneficial owner;
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owner;
- (f) nature and details of voting rights that provide the effective control to the beneficial owner;
- (g) percentage of voting rights held by the beneficial owner;
- (h) residential and commercial addresses of the beneficial owners.

(5) The beneficial owner, who exercises ultimate effective control over the company or AOP through contractual associations, shall provide the following particulars and information, namely: -

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;
- (d) nationality of beneficial owner(s);
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owner;
- (f) nature and details of the contract which provides effective control over the company or AOP to the contracting parties of the contract. Copy of the contract shall be provided to the Board; and
- (g) residential and commercial addresses of the beneficial owner.

(6) The beneficial owner who exercises ultimate effective control over the company or AOP through personal or through family connections with the owners, directors or management of the company or AOP shall provide the following particulars and information, namely: –

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;

- (d) nationality of beneficial owners;
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owner;
- (f) nature and details of the personal and family connection which provides effective control to the beneficial owner [e.g. Mr. X (the beneficial owner) has influence over the company or AOP for being associated to Mr. Y (company's managing director)]; and
- (g) residential and commercial addresses of the beneficial owner.

(7) The beneficial owner who exercises ultimate effective control over the company or AOP through senior managerial position or other indirect means shall provide the following particulars and information, namely: –

- (a) name of beneficial owner;
- (b) father's name or spouse's name;
- (c) date of birth;
- (d) nationality of beneficial owner;
- (e) CNIC, NICOP, NTN, passport number or foreign national identity number of beneficial owner;
- (f) managerial position held by senior managing officer and the nature of control he exercises in the company or AOP [For example, Mr. X the CEO of the company holds the power of appointing or removing the directors of the company];
- (g) date of acquisition of senior management position in the company or AOP; and
- (h) residential and commercial addresses of the beneficial owner.

83D. The Cascading Process for recording of beneficial ownership information. – (1) Rule 83C represents a cascading process which entails three Tests. Rule 83C(1), 83C(2), 83C(3) and 83C(4) shall collectively represent Test 1. Rule 83C(5) and 83C(6) shall collectively represent Test 2 and Rule 83C(7) shall represent Test 3 of the cascading process.

(2) The three Tests of the cascading process shall be applied in succession when a previous test has been applied but has not resulted in the identification of all beneficial owner i.e. Test 2 shall only be applied in case if there is doubt as to whether a person with controlling ownership interest is a beneficial owner, or where no beneficial owner has been identified as a consequence of application of Test 1. Similarly, Test 3 shall only be applied in case the information about all beneficial owners is not recorded or captured by application of Test 1 and Test 2.

83E. Retention of records of beneficial owner.– (1) Every company or AOP shall retain the records of all beneficial owners for a period of ten years from the date when the beneficial owners of that company or AOP, as the case may be, cease to be the beneficial owners of that company or AOP.

(2) Board shall retain the records of beneficial owners of all companies and AOPs registered with the Board for a period of ten years from the date when that company or AOP ceases to be registered with FBR.

Form BOF-01**Record of Beneficial Owner**

prescribed under section 181E of Income Tax Ordinance, 2001

RECORDS OF BENEFICIAL OWNER(S)			
Cascading Tests and Application	Sr. No	Category of Beneficial Owner(s)	Information to be Obtained
Test 1 The test aims at identifying, obtaining and verifying the particulars of the beneficial owner(s) who exercise(s) ultimate effective control over the company or AOP through direct/indirect ownership and voting rights.	1	Particulars of beneficial owner(s) who exercise(s) ultimate effective control over the company or AOP through direct ownership rights (shareholding) of twenty-five percent or more.	Name of beneficial owner
			Father's name/Spouse's name
			Date of Birth
			Nationality of beneficial owner(s)
			CNIC/NICOP/NTN/Pass port number(s)/ Foreign National Identity number of beneficial owner(s)
			Percentage of shareholding/ownership interest held by the beneficial owner(s)
			Date of acquisition of ownership interest
			Residential and Commercial addresses of the beneficial owner.
	2	Particulars of the beneficial owner(s) who exercise ultimate effective control over the company or AOP through ownership rights of twenty-five percent or more through chain of ownerships.	Name of beneficial owner
			Father's name/Spouse's name
			Date of Birth
			Nationality of beneficial owner(s)
			CNIC/NICOP/NTN/Pass port number(s)/Foreign National Identity number of beneficial owner(s)

			Particulars of all legal owner(s) i.e. all legal entity(ies) or/and arrangement(s) through which the company or AOP is indirectly owned by the beneficial owner(s).
			i. Name(s) of the legal owner(s)
			ii. Type of legal owner(s) involved in chain of ownership (e.g. Joint Stock Company, Limited Liability Company, Foundation, Trusts etc.)
			iii. Country of Registration/Incorporation of legal owner(s)
			iv. Incorporation/Registration detail(s) of the legal owner(s) i.e. Incorporation number, date of incorporation and name of registering authority.
			v. Registered addresses of the legal owner(s)
			Percentage of shareholding/ownership interest held by the beneficial owner(s)
			Date of acquisition of ownership interest
			Residential and Commercial addresses of the beneficial owner.

	3	Particulars of the beneficial owner(s) who exercise ultimate effective control over the company or AOP through joint control arrangements.	Name of beneficial owner Father's name/Spouse's name Date of Birth Nationality of beneficial owner(s) CNIC/NICOP/NTN/Pass port number(s)/Foreign National Identity number of beneficial owner(s) Details/nature of relationship between the beneficial owners involved in joint control arrangement. - Relatives [For example, Mr. X who holds x percentage of ownership interests in M/s ABC company/AOP is the spouse of Ms. Y who holds y percentage of ownership interest in the same company/AOP]. - Friends - Other associates (Please specify) Percentage of shareholding/ownership interest of each beneficial owner involved in joint control arrangement Date of acquisition of ownership interest by each beneficial owner Residential and Commercial addresses of the beneficial owner(s).
	4	Particulars of the beneficial owner(s)	Name of beneficial owner

		who exercise ultimate effective control over the company or AOP through voting rights.	Father's name/Spouse's name Date of Birth Nationality of beneficial owner(s) CNIC/NICOP/NTN/Pass port number(s)/Foreign National Identity number of beneficial owner(s) Details of voting rights that provide control to the beneficial owner(s). Percentage of voting rights held by the beneficial owner(s) Residential and Commercial addresses of the beneficial owner.
Test 2 Test 2 aims at Identifying, obtaining and verifying the particulars of the beneficial owner(s) who exercise(s) ultimate effective control over the company or AOP through contractual associations and personal and/or family connections with the owners / directors/ management of the company or AOP. If there is doubt under Test 1 as to whether a person with direct/ indirect/joint ownership interest	1	Particulars of the beneficial owner(s) who exercise ultimate effective control over the company or AOP through contractual associations.	Name of beneficial owner Father's name/Spouse's name Date of Birth Nationality of beneficial owner(s) CNIC/NICOP/NTN/Pass port number(s)/Foreign National Identity number of beneficial owner(s) Nature and details of the contract which provides effective control of the company or AOP to the contracting parties/ beneficial owner. Residential and Commercial addresses of the beneficial owner(s)
	2	Particulars of the beneficial owner(s) who exercise ultimate effective control over the company or AOP through personal	Name of beneficial owner Father's name/Spouse's name Date of Birth Nationality of beneficial owner(s)

or direct/indirect voting rights is a beneficial owner, or where no natural person exerts control through ownership interests and voting rights, then the particulars of a natural person(s) exercising control over company or AOP through means of control other than ownership and voting rights, are obtained by application of Test 2.		and/or family connections with the management/owner s/directors of the company or AOP.	CNIC/NICOP/NTN/Pass port number(s)/Foreign National Identity number of beneficial owner(s)
			Nature and details of the personal/family connection which provides effective control to the beneficial owner [e.g. Mr. X (the beneficial owner) has influence over the company or AOP for being associated to Mr. Y (company's managing director)].
			Residential and Commercial addresses of the beneficial owner.
Test 3 Test 3 aims at Identifying, obtaining and verifying the particulars of beneficial owner(s) who exercise(s) ultimate effective control through senior managerial position(s). Where no natural person is identified under Test 1 and Test 2 above, reasonable measures shall be taken to verify the identity of the relevant natural person(s) who holds(s) senior	1	Particulars of the beneficial owner(s) who exercise ultimate effective control over the company or AOP through senior managerial positions (e.g. senior managing officer who has the power to appoint and remove majority of directors or control over the affairs of the company) and other indirect means of control.	Name of beneficial owner
			Father's name/Spouse's name
			Date of Birth
			Nationality of beneficial owner(s)
			CNIC/NICOP/NTN/Pass port number(s)/Foreign National Identity number of beneficial owner(s)
			Position held by senior managing officer and the nature of control he/she exercises in the company or AOP. [For example, Mr. X the CEO of the company holds the power of appointing or removing the Directors of the company].
			Date of acquisition of senior management

managerial position(s) in the company or AOP.			position in the company or AOP
			Residential and Commercial addresses of the beneficial owner.

Note: The 3 Tests represents a cascading process and shall be applied in succession when a previous test has been applied but has not resulted in the identification of all beneficial owner i.e. Test 2 shall only be applied in case if there is doubt as to whether a person with controlling ownership interest is a beneficial owner, or where no beneficial owner has been identified as a consequence of application of Test 1. Similarly, Test 3 shall only be applied in case the information about all beneficial owners are not recorded or captured by application of Test 1 and Test 2.

Form BOF-02

**Certificate of Confirmation in respect of Beneficial Owner
prescribed under Rule 83A(6) of Income Tax Rules, 2002.**

1. This is to certify that the particulars of the Beneficial owners in respect to M/s _____ (Name of the Company/AOP/Trust/NPO) holding NTN _____ provided to FBR under Section 181E of Income Tax Ordinance, 2001 were updated latest on _____ (Day/Month/Year) in accordance with the rules prescribed under Chapter XIII A of Income Tax Rules, 2002.
2. This is to further certify that the particulars of the Beneficial Owners in respect of M/s _____ (Name of the Company/AOP/Trust/NPO) holding NTN _____ updated latest on _____ (Day/Month/Year) remained unchanged for tax year _____.

Authorized Signatory for
M/s _____
Dated _____]

CHAPTER - XIV**REGISTRATION OF INCOME TAX PRACTITIONERS****84. Application of Chapter XIV.-**

This chapter applies for the purposes of section 223, which provides for the registration and regulation of income tax practitioners.

85. Application for registration as an income tax practitioner.-

- (1) A person satisfying the requirements in rule 86 and desiring to be registered as an income tax practitioner shall make an application ¹[to the ²Chief Commissioner], Regional Tax Office] in the form specified in Part X of the First Schedule to these rules.
- (2) Every application under this rule shall be accompanied by-
 - (a) Treasury receipt for five hundred rupees required to be deposited as a non-refundable application fee in any Government Treasury; and
 - (b) such documents, statements and certificates as specified in the form.

86. Prescribed qualification for registration as an income tax practitioner.-

- (1) For the purposes of the definition of "income tax practitioner" in sub-section (11) of section 223, a person applying for registration as an income tax practitioner shall:-
 - (a) possess one of the following qualifications, namely:-
 - (i) a degree in Law at least in the second division, a degree in Commerce (with Income Tax Law and Accounting or Higher Auditing as subjects or parts of subjects, whether compulsory or optional) or a degree in Business Administration or Business Management (with Accounting and Income Tax Law as subjects or parts of subjects, whether compulsory or optional) conferred by a prescribed institution; or
 - (ii) a pass in a prescribed accounting examination.

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (b) have worked for a continuous period of one year as an apprentice under the supervision of a chartered accountant, cost and management accountant, legal practitioners entitled to practice in a civil court in Pakistan ¹[or] a registered income tax practitioner ²[and having been registered as a chartered accountant, cost and management accountant, legal practitioner and income tax practitioner] for a period of not less than ten years.
- (2) For the purposes of sub-clause (i) of clause (a) of sub-rule (1), a degree conferred by a prescribed institution that is a foreign university or institution shall only qualify if the degree is equivalent to a degree conferred by a Pakistani university and is recognized as such by a Pakistani university.
- (3) In this rule,-
 - (a) "Institute of Chartered Accountants of Pakistan" means the Institute of Chartered Accountants of Pakistan constituted under the Chartered Accountants Ordinance, 1961;
 - (b) "foreign institution" means any institution in a foreign country authorised to grant a degree under the laws of the country;
 - (c) "foreign university" means any university in a foreign country incorporated by law, or accredited or affiliated by any association of universities or college in the country or by any authority formed for that purpose under the laws of that country;
 - (d) "prescribed accounting examination" means any of the following examinations, namely:-
 - (i) an examination equivalent to the intermediate examination conducted by the Institute of Chartered accountants of Pakistan;
 - (ii) an examination equivalent to the intermediate examination conducted by any foreign institute of chartered accountants and recognized by the Institute of Chartered Accountants of Pakistan as equivalent to its intermediate certificate;
 - (iii) an examination equivalent ³ [to] the final examination conducted by the Association of ⁴ [Chartered Certified Accountants, United Kingdom;] or
 - (iv) Part-III of examination for Cost and Management

¹ Substituted for ",and" by SRO 67(I)/2003, dated January 11, 2003.

² Substituted for "registered" by SRO 67(I)/2003, dated January 11, 2003.

³ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "Certified and Corporate Accountants, London;" by SRO 392(I)/2009, dated May 19, 2009.

Accountants conducted by the Institute of Cost and Management Accountants under the Cost and Management Accountants Act, 1966 (XIV of 1966); and

(v) Certified public accountants of USA.

(e) "Prescribed institution" means a university incorporated by any law in force in Pakistan or Azad Kashmir, a foreign university or a foreign institution.

87. Registration of income tax practitioners.-

- (1) On receipt of an application under rule 85, the ¹ [² ["Chief Commissioner"], Regional Tax Office] may make such further enquiries and call for such further information or evidence as may be considered necessary.
- (2) If the ³ [³ ["Chief Commissioner"], Regional Tax Office] is satisfied that an applicant qualifies to be registered as an income tax practitioner, the ³ [⁴ ["Chief Commissioner"], Regional Tax Office] shall cause the applicant's name to be entered in a register to be maintained for the purpose in the office.
- (3) The name of a person entered on the register of income tax practitioners shall be notified to the Commissioner and the Appellate Tribunal.
- (4) The ³ [⁵ ["Chief Commissioner"], Regional Tax Office] shall notify 'the applicant, in writing, of the decision on the application.
- (5) Where the ⁶ [⁷ ["Chief Commissioner"], Regional Tax Office] decides to refuse an application for registration, the notice referred to in sub-rule (4) shall include a statement of reasons for the refusal.

88. Duration of registration.-

Registration of a person as an Income Tax Practitioner shall remain in force until any of the following occurs, namely:-

- (a) the person surrenders the registration by notice in writing to the ⁸ [⁹ ["Chief Commissioner"], Regional Tax Office].

¹ Substituted for "Regional Commissioner" By SRO 392(I)/2009, dated May 19, 2009.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ Substituted for "RCIT" by SRO 392(I)/2009, dated May 19, 2009.

⁷ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ Substituted for "Regional Commissioner of Income Tax" by SRO 392(I)/2009 dated May 19, 2009.

⁹ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (b) the person dies; or
- (c) the person's registration is terminated by the ¹[¹“Chief Commissioner”, Regional Tax Office].

89. Cancellation of registration.-

- (1) Any person (including an income tax authority) who considers that an income tax practitioner is guilty of misconduct in a professional capacity may file a complaint in writing with the ²[³“Chief Commissioner”, Regional Tax Office].
- (2) A complaint filed under sub-rule (1) shall be accompanied by affidavits and other documents as necessary to sustain the complaint.
- (3) On receipt of a complaint in writing under sub-rule (1), the ²[⁴“Chief Commissioner”, Regional Tax Office] shall fix a date, hour and place which shall be no later than twenty one days from the receipt of the complaint for enquiry into the complaint.
- (4) Within seven days of receipt of the complaint, the ²[⁵“Chief Commissioner”, Regional Tax Office] shall serve a notice of the complaint on the Income Tax Practitioner to whom the complaint relates and such notice shall-
 - (a) in form the practitioner of the date, hour and place of the enquiry; and
 - (b) be accompanied by a copy of the complaint and any affidavits and other documents accompanying the complaint.
- (5) If, at the date fixed for enquiry, it appears that the notice and accompanying documents referred to in sub-rule (4) have not been served as provided for in that sub-rule, the ²[⁶“Chief Commissioner”, Regional Tax Office] shall adjourn the enquiry to a date then to be fixed and may direct that the notice and accompanying documents shall be served by registered post or such other means as the ²[⁷“Chief Commissioner”, Regional Tax Office] sees fit.
- (6) Not less than two days before the date or adjourned date fixed for the enquiry, the income tax practitioner concerned shall file with the

¹ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for “Commissioner” by SRO 392(I)/2009 dated May 19, 2009.

³ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

²[¹“Chief Commissioner”, Regional Tax Office] a signed explanation in writing and any affidavit in reply intended to be used in the enquiry.

- (7) On the date or adjourned date of the enquiry, the complainant shall file any affidavits in reply intended to be used at the enquiry.
- (8) The ²[²“Chief Commissioner”, Regional Tax Office] may adjourn the enquiry from time to time to a date and place to be fixed at the time of adjournment and may make such orders and give such directions in regard to the enquiry and all matters relating thereto as the ²[³“Chief Commissioner”, Regional Tax Office] may think fit.
- (9) On the date or adjourned date fixed for the enquiry, the ²[⁴“Chief Commissioner”, Regional Tax Office] may-
 - (a) hear and determine the complaint upon the affidavit and other documents, if any, filed and may allow the complainant and income tax practitioner to be cross-examined on their affidavits; or
 - (b) hear and determine the complaint upon oral evidence.
- (10) If the ⁵[“Chief Commissioner”, Regional Tax Office] decides to hear oral evidence, the procedure generally and as far as practicable shall be that which is followed at the hearing of suits by Civil Courts, provided that the record of oral evidence shall be kept in such manner as the ⁶[⁷“Chief Commissioner”, Regional Tax Office] may direct and, if a shorthand writer is employed to take down evidence, the transcript of the writer's notes shall be a record of deposition of the witnesses.
- (11) If the ¹[⁸“Chief Commissioner”, Regional Tax Office] decides that the income tax practitioner to whom the complaint relates is guilty of professional misconduct, the ⁹[“Chief Commissioner”, Regional Tax Office] shall cancel the practitioner's registration.
- (12) The ¹[¹⁰“Chief Commissioner”, Regional Tax Office] shall give the complainant and the income tax practitioner to whom the complaint

¹ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
² The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁴ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁵ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁶ Substituted for “Commissioner” by SRO 392(I)/2009 dated May 19, 2009.
⁷ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁸ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁹ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.
¹⁰ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

relates notice, in writing, of the ¹["Chief Commissioner"], Regional Tax Office's decision on the complaint.

²[90. Appeal to Federal Board of Revenue.-

- (1) The appeal against the decision of the ³["Chief Commissioner"], Regional Tax Office shall lie with the Federal Board of Revenue. However, the FBR on filing of an appeal may, pending decision of appeal, allow the ITP to represent cases pending, before decision is made by the ⁴["Chief Commissioner"].
- (2) The FBR shall decide the case of the ITP within sixty days of the filing of the appeal.]

¹ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Rule 90 substituted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XV**RECOGNISED PROVIDENT FUNDS, APPROVED SUPERANNUATION
FUNDS AND APPROVED GRATUITY FUNDS****PART I****RECOGNISED PROVIDENT FUNDS****91. Application for recognition of provident fund.-**

1. An application for recognition of a provident fund shall be made, in writing, by the employer maintaining the fund, setting out the following information, namely:-
 - (a) the employer's name and the address of the employer's principal place of business;
 - (b) the name of all employees, whether in or outside Pakistan subscribing to the fund;
 - (c) the place where the accounts of the fund are or will be maintained; and
 - (d) where the fund is already in existence, a copy of the last balance sheet of the fund and details of the investments of the fund.
2. A verification in the following form shall be annexed to the application, namely:-

"We/ I, the trustee(s) of the above named fund, do declare that what is stated in the above application is true to the best of our/my information and belief, and that the documents sent herewith are the originals or true copies thereof."
3. Subject to sub-rule (4), the application shall be accompanied by the following documents, namely:-
 - (a) the original of trust deed to be sighted by the Commissioner;
 - (b) a copy of the trust deed to be retained by the Commissioner; and
 - (c) the rules of the fund.

Provided that if the original of the trust deed cannot conveniently be produced, the Commissioner may accept, in lieu of the original, a true

copy certified either by a Magistrate or in any manner provided for in the Companies Rules, 1984, in which case, an additional copy shall be furnished for retention by the Commissioner.

4. The application shall be lodged with the Commissioner responsible for the area/ jurisdiction in which the accounts of the fund are kept, or, if the accounts are kept outside Pakistan, lodged with the Commissioner responsible for the area/ jurisdiction in which the local headquarters for the employer are situated.

92. Decision on application.-

- (1) The Commissioner may make such enquiries and call for such further information or evidence as the Commissioner may consider necessary to decide the application.
- (2) The Commissioner shall notify the applicant, in writing, of the Commissioner's decision on the application.
- (3) Where the Commissioner decides to refuse an application under ¹[this] rule, the notice referred to in sub-rule (2) shall include a statement of reasons for the refusal.
- (4) ²[Unless" otherwise specified by the Commissioner], an order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the Commissioner or, at the request of the employer, the last day of any later month in the same financial year.

93. Withdrawal of recognition.-

Where the Commissioner decides to withdraw recognition of a provident fund, the Commissioner shall notify the applicant, in writing, of the Commissioner's decision and such notice shall include a statement of reasons for the withdrawal.

94. Form of appeal in case of non-recognition or withdrawal of recognition.-

- (1) An appeal under sub-rule (1) of rule 12 of Part I of the Sixth Schedule to the Ordinance ³[against] the Commissioner's decision to refuse an application for recognition or to withdraw recognition shall be ¹[made to Federal Board of Revenue] in the following form ¹[and] shall be verified in the manner indicated therein, namely:-

¹ Inserted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Subject to sub-rule (5)" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "to" by SRO 392(I)/2009, dated May 19, 2009.

**FORM OF APPEAL IN CASE OF
NON-RECOGNITION OR "WITHDRAWAL OF RECOGNITION"**

To

The ¹Federal Board of Revenue,
Islamabad/Before the Commissioner (Appeals)

The petition of _____ employer(s) carrying on business, profession or vocation _____ at Your petitioner(s) applied to/obtained sanction from the Commissioner under Part I of the Sixth Schedule to the Income Tax Ordinance, 2001 for the recognition of the provident fund maintained by him (them) for the benefit of his (their) employees. The Commissioner has refused recognition/withdrawn recognition for the reason stated in his order, dated of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be contained to be recognized and pray(s) that the ²Federal Board of Revenue may be pleased to.

Accord recognition
Continue the recognition.

GROUND(s) OF APPEAL

(1)

(2)

(3)

(4)

(5)

I/ We named above petition to declare that whatever is stated above is true to the best of our information and belief.

Name	_____
Signature	_____
Address	_____
Date	_____

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

- (2) An appeal referred to in sub-rule (1) shall be accompanied by a copy of a challan for Rs.100/- paid in Government treasury.

95. Accounts required to be maintained by a recognized provident fund.-

- (1) A recognized provident fund shall prepare accounts at intervals of not more than twelve months.
- (2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in the following form, namely:-

Account closed.

Date

Paid to employee

Lapsed to the employer

Or to fund

Recovery by employer

Name _____ Date of joining Fund _____

Annex

Contribution by the Employer						
Month and year	Salary	By employees	Normal	Of contingent nature	Total in columns 3,4,5	Total Interest on the amount shown in column 6
1	2	3	4	5	6	7

Balance brought forward

July

August

June

Total:

Exempt		Not exempt			
Employer's contribution not exceeding statutory limit	Interest on sum in Column 6 at % but not exceeding statutory limit	Contribution Column 4+5 minus Column 8	Interest Column 7 minus Column 9	Additions to total income 10 plus Column 11	Remarks
8	9	10	11	12	13

Adjustment on account of temporary

Withdrawals account (Column 8 and 9 only).

Adjustment on account of non-payable

Withdrawals account Columns 10 and 11.

Total carried over.

If desired column 7 may be divided into sub-columns showing separately the interest on columns and columns 4 and 5 respectively.

Non-payable withdrawals Account	Temporary withdrawal Account
Amount	Advance Repayment
July	Balance brought
	Forward
	July
August	August
June	June
Total	

- (3) The trustees of a recognised provident fund shall furnish to the Commissioner an abstract for the fund's accounting period of the individual account of each employee participating in the fund whose income under the head "Salary" is Rs.24,000 or more per annum.
- (4) The abstract shall-
 - (a) be in the form prescribed in sub-rule (2), but shall show only the total of the various columns thereof for fund's accounting period; and
 - (b) include an account of any temporary withdrawals by the employees during the year and of the repayment thereof.
- (5) The abstract shall be furnished by the trustees to the Commissioner responsible for the area in which the accounts of the fund are kept or to such jurisdiction or functional Division as the Commissioner may, in each case, direct.
- (6) Subject to rule, the abstract shall be furnished-
 - (a) in the case of a company, on or before the first day of August next following the fund's accounting period or within fifteen days of the expiry of six months from the end of the fund's accounting period, whichever is later; and
 - (b) in any other case-
 - (i) where the fund's accounting period ends at any time between the first day of July and the thirty-first day of

December (both days inclusive), on or before the first day of August next following; or

- (ii) in any other case, on or before the first day of October next following the end of the fund's accounting period.

- (7) The account to be made under the provisions of sub-rule (1) of rule 7 of Part I of the Sixth Schedule to the Ordinance shall show in respect of each employee-

- (a) the total salary paid to the employee during the period of participation in the provident fund;
- (b) the total contributions made by, or in respect of, the employee;
- (c) the total interest which has accrued thereon; and
- (d) so far as may be, the percentage of the employee's salary in accordance with which contributions have been made by the employer and the employee.

96. Time limit for submission of accounts kept outside Pakistan.-

- (1) Where the accounts of a recognized provident fund are kept outside Pakistan, certified copies of the accounts shall be supplied not later than the 15th September in each year to a local representative of the employer in Pakistan.
- (2) The Commissioner may, upon application in writing, fix a date later than the 15th September as the date by which the certified copies shall be supplied.

97. Limit on contribution by employers.-

The Commissioner may relax the limits fixed under clause (c) of sub-rule (1) of rule 2 of Part I of the Sixth Schedule to the Ordinance for contribution of an employer to the individual account of an employee in any year provided that such contribution shall not exceed the following limits, namely:-

- (a) the employer's aggregate contribution in any year including the normal contribution to the individual account of any one employee ¹[] shall not exceed double the amount of the contribution of the employee in that year; and
- (b) the amount of the periodical bonuses and other contribution of a contingent nature which may be credited by an employer in any year to

¹ Commas, words etc. "whose salary does not exceed Rs. 1000 per month," omitted by SRO 392(I)/2009, dated May 19, 2009.

the individual account of anyone employee shall not exceed the amount of the contribution of the employee in that year.

98. Limit on contributions by certain employees.-

Where an employee of a company owns shares in the company with a voting power exceeding ten percent of the whole of such power, the sum of the exempted contributions of the employee and employer to the recognized provident fund maintained by the company shall not exceed Rs.1,000 in any month.

99. Exclusion from total income of accumulated balances.-

For the purpose of rule 4 of Part I of the Sixth Schedule to the Ordinance, the accumulated balance due and becoming payable to an employee participating in a recognized provident fund shall be exempt from income tax and shall be excluded from the computation of total income.

100. Treatment of consideration for dealings with beneficial interest.-

If an employee assigns or creates a charge upon his beneficial interest in a recognized provident fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice, the consideration received for such assignment or charge shall be treated as salary received by him in the year in which the fact became known to the Commissioner and shall be assessed accordingly.

101. Treatment in certain cases where recognition is withdrawn.-

If the Commissioner withdraws recognition from a recognized provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to the employee free of tax at the time when such employee receives the accumulated balance due to him and the remainder of the accumulated balance due to him shall be liable to tax as if the fund had never been recognized.

102. Investment of moneys of a recognized provident fund.-

- (1) Where the employer is not company as defined in clause (7) of section 2 of the Companies Ordinance, 1984, the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contribution shall be wholly invested either in securities of the nature specified in clause (2)(b), (c), (d) or (e) of section 20 of the Trusts Act, 1882, and payable both in respect of capital and interest in Pakistan or in a Post Office Savings

Bank Account in Pakistan or deposited in National Savings, Federal Government securities or deposits in NCBs or NBP, or, in the other government securities or any other established financial institutions including mutual funds subject to maximum of 20% of such deposits or investment at any time in the year.

- (2) Where the employer is a company as defined in clause (7) of section 2 of the Companies Ordinance, 1984, all moneys contributed to a provident fund (whether by the company or by the employees or accruing by way of interest or otherwise to such fund) shall be wholly invested in accordance with the provisions of section 227 of the Companies Ordinance, 1984, or deposited or invested as in sub-rule (1) or with the prior approval of the Commissioner, in purchase of shares of a public limited company offered for sale inviting public offer by the Federal Government so, however, that the securities and deposits in which the contributions made by the employees after the date of recognition of a provident fund and the interest on the accumulated balance on such contributions are invested or deposited are payable in respect of capital, deposit and interest in Pakistan.

103. Permitted withdrawals.-

- (1) Subject to these rules, withdrawals by employees from accumulated balance may be allowed by the trustees of a recognized provident fund in the following circumstances, namely:-
- (a) to pay expenses in connection with the illness of a subscriber or a member of his family;
 - ¹[(aa) to transfer the balance or a part thereof to an approved pension fund, established under Voluntary Pension System Rules, 2005]
 - (b) to meet the expenditure on purchase of a motor cycle or scooter provided that authenticated copies of documents substantiating such purchase are deposited with the trustees of the fund;
 - (c) to pay the overseas passage by reason of health or education of a subscriber or a member of his family;
 - (d) to pay expenses in connection with marriages, funerals or ceremonies, which, by the religion of the subscriber, it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;
 - (e) to pay expenses in connection with the performance of Haj by the subscriber;

¹ Clause "(aa)" inserted by SRO 815(I)/2008, dated August 01, 2008.

- (f) to meet the expenditure on building or purchasing a house or a site for a house, provided that the documents substantiating the building or purchase of such house, or the purchase of such site, are deposited with the trustees of the fund;
- (g) to meet the expenditure on repairs, renovation or extension of a residential house belonging to the subscriber;
- (h) to pay premiums on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund or at their discretion deposited with them and that the receipt granted by the insurance company for the premiums is from time to time handed over to the trustees for inspection by the Commissioner;
- (i) to purchase shares of a public limited company for investment as per rules of this Chapter;
- (j) in the case of a subscriber who has attained the age of fifty years on the date on which withdrawal is permitted-
 - (i) subject to sub-rule (2), to meet the expenditure on the purchase of a house or construction of a house on land owned by him or a member of his family anywhere in Pakistan;
 - (ii) subject to sub-rule (3), to meet expenditure on the purchase of agricultural land from Government;
 - (iii) to repay a loan taken from a financial institution, provided that the subscriber shall, within a period of two weeks from the date of withdrawal produce satisfactory evidence before the trustees to show that the advance has been utilized for the purpose for which it was drawn failing which the entire amount of withdrawal together with interest accrued thereon shall forth with become repayable to the fund in a lump-sum; and
 - (iv) without assigning any reason; or
- (k) in the case of an employee proceeding on leave preparatory to retirement, at the discretion of the trustees of the fees, without assigning any reason, provided that where an employee rejoins duty on the expiry of his leave, the amount withdrawn together with the interest accruing thereon at the rate allowed by the fund shall be repaid forthwith in to the fund in a lump-sum.

- (2) The first installment of a withdrawal under sub-clause (i) or clause (j) of sub-rule (1) shall be allowed to be drawn only after an agreement has been executed between the subscriber and the trustees of the fund to the effect that the subscriber shall expend the full amount of the said advance towards the purchase or the building of a house as claimed at the earliest possible opportunity and if the actual amount so expended is less than the amount of permitted withdrawal the subscriber shall repay the difference into the fund forthwith and further that if the said house is sold or otherwise alienated by its owner to any other person while the subscriber is still in service, the subscriber shall forthwith repay into the fund the entire amount of the withdrawal together with interest accrued thereon in lump-sum.
- (3) The first installment of a withdrawal under sub-clause (ii) of clause (j) of sub-rule (1) shall be allowed to be drawn only after an agreement has been executed between the subscriber and the trustees of the fund to the effect that the subscriber shall expend the full amount of the said advance towards the purchase of the said piece of land at the earliest possible opportunity and if the actual amount so expended is less than the amount of permitted withdrawal the subscriber shall repay the difference into the fund forthwith and further that if the said house is sold or otherwise alienated by its owner to any other person while the subscriber is still in service, the subscriber shall forthwith repay into the fund the entire amount of the withdrawal together with interest accrued thereon in lump-sum.

104. Limits on Withdrawals.-

- (1) Withdrawals permitted under these rules shall not exceed the following limits, namely:-
- (a) in the case of withdrawals permitted under clauses (a), (b), (c) or (d) of sub-rule (1) of rule 103, six months' salary of the subscriber or the total of accumulated balance to his credit, whichever is the less;
- ¹[(aa) in the case of withdrawals permitted under clause (aa) of sub-rule (1) of rule 103, the accumulated balance to the credit of subscriber;]
- (b) in the case of withdrawals permitted ²[under clause (e) of sub-rule (1) of rule 103], six months salary of the subscriber or twenty five thousand rupees or/ of the total of the accumulated balance to his credit, whichever is the lowest;

¹ Clause "(aa)" inserted by SRO 815(I)/2008, dated August 01, 2008.

² Substituted for "under clause (d) of sub-rule (1) of rule" by SRO 392(I)/2009 dated May 19, 2009.

- (c) in the case of withdrawals permitted under clause (f) or (g) of sub-rule (1) of rule ¹[103], thirty-six month's salary of the subscriber or the total of the accumulated balance to his credit, whichever is the less;
 - (d) in the case of withdrawals permitted under clause (h) of sub-rule (1) of rule ³[103], eighteen months salary of the subscriber or the total of the accumulated balance to his credit, whichever is the less, provided that this restriction shall apply to each withdrawal and not to the total withdrawal;
 - (e) in the case of withdrawals permitted under clause (i) of sub-rule (1) of rule ³[103], six months' salary of the subscriber or ten thousand rupees or the total of the accumulated balance to his credit, whichever is the lowest;
 - (f) in the case of withdrawals permitted under sub-clauses (i), (ii) and (iii) of clause (j) of sub-rule (1) of rule ³[103], twenty-four months' salary of the subscriber or eighty percent of the total of the accumulated balance to his credit, whichever is the less;
 - (g) in the case of withdrawals permitted under sub-clause (iv) of clause (j) of sub-rule (1) of rule ³[103], sixty percent of the total of the accumulated balance to ³[credit of] the subscriber; and
 - (h) in the case of withdrawals permitted under clause (k) of sub-rule (1) of rule ³[103], ninety percent of the accumulated balance to the subscriber.
- (2) For the purpose of rule and this rule:-
- (a) "accumulated balance" means the total of the accumulations of exempted contributions and exempted interest contained in the balance to the credit of the employee at the time of withdrawals;
 - (b) "family" means the employee's wife, legitimate children, step children, parents, sisters and brothers who reside with the employee and are wholly dependent on him; and
 - (c) "salary" means the salary as defined in clause (h) of rule 14 of Part I of the Sixth Schedule to the Ordinance to which the employee is entitled at the time when the withdrawal is granted.

¹ Inserted by SRO 392(I)/2009, dated May 19, 2009.

105. Second withdrawals.-

- (1) Save as provided in sub-rules (2), (3), (4) and (5), no second withdrawal from a recognized provident fund shall be permitted until the sum first withdrawn has been fully repaid.
- (2) A withdrawal may be permitted for the purposes specified in clause (h) of sub-rule (1) of rule 110, notwithstanding that the sum withdrawn for any other purpose has not been repaid.
- (3) Subsequent withdrawals for the purposes specified in clause (h) of sub-rule (1) of rule 103 may be permitted, notwithstanding that the sum or sums previously drawn for the same purpose has or have not been repaid.
- (4) A withdrawal for anyone of the purposes specified in sub-rule (1) of rule 103 other than that specified in clause (a) of that sub-rule may be permitted notwithstanding that the sum or sums withdrawn for the purposes of clause (e) of sub-rule (1) has or have not been repaid.
- (5) A withdrawal for any of the purposes specified in sub-rule (1) of rule 103 other than those specified in clauses (f) and (h) of that sub-rule may be permitted notwithstanding that the sum previously withdrawn for the purposes of clause (d) of sub-rule (1) has not been repaid.
- ¹[(6) Subsequent withdrawals for the purposes specified in clause (aa) of sub-rule (1) of rule 103 shall be permitted.]

106. Repayment of amounts withdrawn.-

- (1) Where any withdrawal is allowed for a purpose specified in clauses ²[(aa),] (f), (h), (i), (j) or (k) of sub-rule (1) of rule 103, the amount withdrawn need not be repaid.
- (2) Subject to sub-rules (3) and (4), where a withdrawal is allowed for a purpose other than those referred to in sub-rule (1), the amount withdrawn shall be repaid in not more than forty- eight equal monthly installments and shall bear profit in accordance with the following, namely:-

- | | | |
|-----|---|---|
| (a) | Withdrawals which are repaid in not more than twelve monthly installments | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of one additional installment. |
|-----|---|---|

¹ Sub-rule (6) inserted by SRO 815(I)/2008, dated August 01, 2008.

² Inserted by SRO 815(I)/2008, dated August 01, 2008.

- | | |
|--|---|
| <p>(b) Withdrawals which are repaid in more than twelve but not more than twenty-four monthly installments</p> <p>(c) Withdrawals which are repaid in more than twenty-four but not more than thirty-six monthly installments.</p> <p>(d) Withdrawals which are repaid in more than thirty-six ¹[monthly] installments.</p> | <p>ate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of two additional installments.</p> <p>The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of three additional installments.</p> <p>The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of four additional installments.</p> |
|--|---|
- (3) For the purposes of sub-rule (2) and at the discretion of the trustees of the fund, profit may be recovered on the amount withdrawn or the balance thereof outstanding from time to time at 1 percent above the rate which is payable for the time being on the balance in the fund to the credit of the subscriber.
- (4) Where an employee contributing to the fund elects not to receive any profit accruing on his accumulated balance, no profit shall be charged on the amount withdrawn by him from the fund.
- (5) The employer shall deduct such installments payable under sub-rule (2) from the employee's salary and pay them to the trustees commencing from the second monthly payment made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly installment after his return to duty.

In the case of default of repayment of installments under sub-rules (2) and (5), the Commissioner may at his discretion, order that the amount of withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the employee shall be assessed accordingly.

107. Power to relax conditions.-

Notwithstanding anything contained in rules 103, 104, 105 or 106, the Commissioner may in special circumstances to be recorded in writing relax the conditions for withdrawals from and repayment to the fund.

¹ Substituted for "months" by SRO 392(I)/2009, dated May 19, 2009.

PART II**APPROVED SUPERANNUATION FUNDS****108. Application for approval of a superannuation fund.-**

- (1) The application required to be made under sub-rule (1) of rule 3 of Part II of the Sixth Schedule to the Ordinance for approval of a superannuation fund shall contain the following information, namely:-
- (a) the employer's name and the address of the employer's principal place of business;
 - (b) the classes and number of employees, whether in Pakistan or outside Pakistan, entitled to the benefits of the fund;
 - (c) the age of retirement prescribed in the fund's regulations;
 - (d) the place where the accounts of the fund are or will be maintained; and
 - (e) where the fund is already in existence, details of investments of the fund.
- (2) A verification in the following form shall be annexed to the application, namely:-
- "We/I, the trustees of the above named fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents sent herewith are the originals or true copies thereof".

109. Returns, statements and other documents that may be required to be furnished.-

The trustees of an approved superannuation fund and any employer who contributes to an approved superannuation fund may be required by notice, in writing, from the Commissioner under rule 8 of Part II of the Sixth Schedule to the Ordinance to-

- (a) furnish a return containing such particulars of contributions as the notice may require;
- (b) prepare and deliver a return containing -
 - (i) the name and place of residence of every person in receipt of an annuity from the fund;

- (ii) the amount of the annuity payable to each annuitant;
 - (iii) particulars of every contribution (including interest on contributions), if any, returned to the employer or to employees; and
 - (iv) particulars of sums paid in commutation or in lieu of annuities; and
- (c) furnish a copy of the accounts of the fund to the last date prior to such notice in which such amounts have been made up together with such other information and particulars as may be reasonably required with the permission of the ¹Federal Board of Revenue.

110. Limits on contribution by the employer.-

- (1) The ordinary annual contribution by the employer to an approved superannuation fund in respect of any particular employee shall be made on a reasonable definite basis as may be approved by the Commissioner with regard to the earnings, the contributions or the number of members of the said fund so however that such contributions shall not exceed twenty percent of the employee's salary for each year.
- (2) Subject to any condition which the Commissioner may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past service of an employee admitted to the benefits of a fund shall not exceed twenty percent of the employee's salary for each year of his past services with the employer.
- (3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Commissioner, make a special contribution to an approved superannuation fund to meet the deficit in the fund, if any.

111. Investment and deposit of moneys of superannuation fund.-

All moneys contributed to an approved superannuation fund and interest on the accumulated balance of such contributions, if any, shall be utilized for making payments under a scheme of insurance or a contract of annuity with the State Life Insurance Corporation of Pakistan, an insurance company carrying on life insurance business and registered under section 3 of the Insurance Act, 1938 (IV of 1938), or the Pakistan Post Office Insurance Department having for its main object the provision of annuities for the beneficiaries, or deposited or invested in accordance with the provisions ²[] of rule 102.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² Words etc omitted for "of sub-rule (1)" by SRO 1209(I)/2005, dated 6 December 2005.

112. Treatment of consideration for dealings with beneficial interest.-

If an employee assigns or creates a charge upon his beneficial interest in an approved superannuation fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date or receipt of the notice, the consideration received for such assignment or charge shall be treated as salary received by him in the year in which the fact became known to the Commissioner and shall be assessed accordingly.

113. Circumstances in which approval may be withdrawn.-

The Commissioner may withdraw approval accorded under Part II of the Sixth Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said Part or fails to fulfill the requirements of rules 110, 111 and 112.

114. Form of appeal in case of refusal to approve or withdrawal of approval.-

- (1) An appeal under sub-rule (1) of rule 10 of Part II of the Sixth Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein, namely:-

FORM OF APPEAL IN CASE OF NON-APPROVAL
OR WITHDRAWAL OF APPROVAL

To

The ¹Federal Board of Revenue,
Islamabad.

The petition of _____ employer(s) carrying on business, profession or vocation _____ at your petitioner(s) applied to/obtained sanction from the Commissioner under Part II of the Sixth Schedule to the Income Tax Ordinance, 2001 for the approval of the superannuation fund maintained him (them) for the benefit of his (their) employees. The Commissioner has refused/ _____ withdrawn the approval for the reasons stated in his order, dated of which a copy is attested.

For the reasons set out below your petition(s) submit(s) that the fund should be recognised and pray(s) that the ²Federal Board of Revenue may be pleased to.

GROUNDS OF APPEAL

We/I _____ the petitioner(s) named in the above petition do declare that stated therein is true to the best of our my information and belief.

Signature _____
Name _____
Address _____

- (2) An appeal shall be accompanied by a copy of a challan for Rs.100 paid in the Government treasury.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

PART III**APPROVED GRATUITY FUNDS****115. Application for approval of a gratuity fund.-**

- (1) The application required to be made under sub-rule (1) of rule 3 of Part III of the Sixth Schedule to the Ordinance for approval of gratuity fund shall contain the following information, namely:-
- (a) the employer's name and the address of employer's principal place of business;
 - (b) the classes and number of employees, whether in Pakistan or outside Pakistan, entitled to the benefits of the fund;
 - (c) the age of retirement prescribed in the fund's regulations;
 - (d) the minimum period of service prescribed in the fund's regulation as a condition of eligibility to receive the gratuity in case of termination of employment;
 - (e) the place where the accounts of the fund are or will be maintained; and
 - (f) where the fund is already in existence, details of investments of the fund.
- (2) A verification in the following form shall be annexed to the application, namely:-

"We/ I, the trustees of the above named fund, do declare what is stated¹[in] that the application is true to the best of our/my information and belief and that the comments sent herewith are the original or true copies thereof."

116. Returns, statements and other documents that may be required to be furnished.-

The trustees of an approved gratuity fund and ,an employer who contributes to an approved gratuity fund may be required by notice, in writing, from the Commissioner under rule 7 of Part III of the Sixth Schedule to the Ordinance to:-

¹ Substituted for "that" by SRO 392(I)/2009, dated May 19, 2009. The SRO mentions substitution of the word "that" appearing for the first time while it is clearly intended to replace the word appearing for the second time. The amendment has been made accordingly.

- (a) furnish a return containing such particulars of contributions as the notice may require;
- (b) prepare and deliver a return containing:
 - (i) the name and place of residence of every person in receipt of a gratuity from the fund; and
 - (ii) the amount of the gratuity paid to each employee; and
- (c) furnish a copy of the accounts of the fund to the last date prior to such notice in which such accounts have been made up together with such other information and particulars as may be reasonably required with the permission of the Commissioner.

117. Limits on contribution by the employer.-

- (1) The ordinary annual contribution by the employer to an approval gratuity fund in respect of any particular employee shall be made on a reasonable definite basis, as may be approved by the Commissioner, with regard to the length of service of the employee so however that such contribution shall not exceed salary of the employee for the last month of each financial year.
- (2) Subject to any condition which the Commissioner may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past services of an employee admitted to the benefits of a fund shall not exceed salary of the employee for the last month of each financial year during the course of his past services with the employer.
- (3) Notwithstanding the provisions of sub-rules (1) and (2), an ¹[employer] may with the prior approval of the Commissioner, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.

118. Investment or deposits of moneys of a gratuity fund.-

All money contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of ²[rule 102].

¹ Substituted for "employee" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "sub-rule (1) of rule 109" by Notification No. SRO 590(I)/2004, dated July 7, 2004.

119. Treatment of consideration for dealings with beneficial interest.-

If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice ¹[to] the employee that if he does not secure the cancellation of the receipt of the notice, the consideration received for such assignment of charge shall be treated as salary received by him in the year in which the fact became ²[known] to the Commissioner and shall be assessed accordingly.

120. Circumstances in which approval may be withdrawn.-

The Commissioner may withdraw approval awarded under Part III of the Sixth Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said Part or fails to fulfill the requirements of rule.

121. Form of appeal in case of refusal to approve or withdrawal of approval.-

An appeal under sub-rule (1) of rule 9 of Part III of the Sixth Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein, namely:-

FORM OF APPEAL IN CASE OF NON-APPROVAL
OR WITHDRAWAL OF APPROVAL

To
The ³Federal Board of Revenue,
Islamabad.

The petition of employer(s) carrying on business, profession or vocation _____ at your petitioner(s) applied to/obtained sanction from the Commissioner under Part III of the Sixth Schedule to the Income Tax Ordinance, 2001 for the approval of the gratuity fund maintained him (them) for the benefit of his (their) employees. The Commissioner has refused/ _____ withdrawn the approval for the reasons stated in his order, dated _____ of which a copy is attested.

For the reasons set out below your petition(s) submit(s) that the fund should

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "know" by SRO 392(I)/2009, dated May 19, 2009.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007

be recognized and pray(s) that the ¹Federal Board of Revenue may be pleased to.

GROUND(S) OF APPEAL

We/ I _____: _____ the petitioner(s) named in the above petition do declare that stated therein is true to the best of our/my information and belief.

Signature _____
Name _____
Address _____

- (2) An appeal shall be accompanied by a copy of a challan for Rs.100/- paid in the Government treasury.

¹ The words “Central Board of Revenue” substituted by the Finance Act, 2007

CHAPTER - XVI**INCOME TAX RECOVERY RULES****PART - I****122. Definitions.-**

For the purposes of ¹[these] rules, unless there is anything repugnant in the subject or context,-

- (a) "Tax Recovery" means recovery of debt due to the Federal Government under the Income Tax Ordinance, 2001;
- (b) "defaulter" means the taxpayer mentioned in the notice;
- (c) "execution", in relation to a Notice, means steps taken for the recovery of arrears under these rules;
- ²[(ca) "notice", in this Chapter means a notice under sub-section (1) of section 138 of the Income Tax Ordinance 2001.]
- (d) "officer" means a person authorized by the commissioner to execute an order of attachment or sale under these rules; and
- (e) "share in a corporation" includes stock, debenture stock, debentures or bonds.
- (f) for the purpose of this Chapter, "Commissioner" means Commissioner of ³["Inland Revenue"] as defined under clause 13 of section 2 and includes any ⁴[Officer of Inland Revenue or Inspector Inland Revenue] taxation officer delegated powers by the Commissioner to act, exercise powers and functions under this Chapter, in respect of a taxpayer(s) by general or specific orders, or under scheme of enforcement in the tax recovery matters designed by the FBR ⁵[:]

⁶[Provided that the Commissioner Inland Revenue shall not delegate powers and functions under this Chapter to any Inspector Inland Revenue in respect of taxpayer having tax demand exceeding five million rupees.]

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Clause "(ca)" inserted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "taxation officer" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁵ Full stop substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁶ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

123. Form of notice of recovery to be issued by Commissioner.-

¹[(1) The notice required to be served upon the taxpayer under sub-section (1) of section 138 shall be in the form as prescribed in part-III of First Schedule to these rules.]

124. Mode of service of notice.-

The notice referred to in rule 123 and other notices under rules contained in this part shall be served as provided in section 218 of the Income Tax Ordinance, 2001.

125. Time limit for execution of the notice.-

No step in execution of the notice referred to in rule 123 shall be taken until the period specified in the said notice has elapsed since the date of service of the notice.

Provided that if the Commissioner is satisfied that the defaulter is to cancel, remove or dispose of the whole or any part of such of his moveable property as would be liable to attachment in execution of a notice that the realization of the amount of Notice would in consequence be delayed or obstructed, he may at any time after the issue of the notice under rule direct, for reasons to be recorded in writing, an attachment of the whole or part of such property:

Provided further that if the defaulter whose property has been so attached furnishes security to the satisfaction of the Commissioner, such attachment shall be cancelled from the date on which such security is accepted by the Commissioner.

126. Disposal of proceeds of execution.-

Whenever assets are realized, by sale or otherwise in execution of a Notice, they shall be disposed of in the following manner, namely:-

- (a) there shall be paid to the Commissioner the amount due under the ²[notice] in execution of which the assets were realized; and
- (b) the balance, if any, shall be paid to the defaulter.

127. Determination of disputes.-

Except as otherwise expressly provided in these rules, every question arising between the Commissioner and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a

¹ Sub-rule (1) substituted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "certificate" by SRO 392(I)/2009, dated May 19, 2009.

¹[notice duly issued] under these rules, or relating to confirmation or setting aside by an order under these rules of a sale held in execution of such Certificate, shall be determined by order of the Commissioner before whom such question arise.

128. Exemption from attachment.-

The following shall not be liable to attachment and sale under these rules, namely:-

- (a) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any women;
- (b) tools of artisans, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Commissioner, be necessary to enable him to earn his livelihood as such;
- (c) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him;
- (d) books of account;
- (e) a mere right to sue for damages;
- (f) any right of personal service;
- (g) stipends and gratuities allowed to a pensioner of the Government, or payable out of any service family pension fund notified in official Gazette by the Federal Government or the Provincial Government in this behalf, and political pensions;
- (h) the wages of labourers and domestic servants, whether payable in money or in kind;
- (i) salary to the extent of the first hundred rupees and one half of the remainder:

Provided that where such salary is the salary of the servant of Government or servant of a railway or local authority, and ²[] whole or any part of the portion of such salary liable ³[to] attachment

¹ Substituted for "Certificate duly filed" by SRO 392(I)/2009, dated May 19, 2009.

² Letter "III" omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

has been under attachment, whether continuously intermittently for a total period of twenty four months, portion shall be exempt from attachment until the expiry of further period of twelve months and, where such attachment been made in execution of one and the same certificate, shall be finally exempt from attachment in execution of that notice;

- (j) the pay and allowances of persons to whom the Pakistan ¹[Army] Act, 1952 (XXXIX of 1952), applies, or of persons other than Commissioned Officers to whom the Pakistan Navy Ordinance, 1961 (XXXV of 1961), applies;
- (k) all compulsory deposits and other sums in or derived from fund to which the Provident Funds Act, 1925 (XIX of 1925), the time being applies in so far as they are declared by the Act not to be liable to attachment;
- (l) any allowance forming part of the emoluments of any servant of Government or of any servant of a railway or local authority which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension;
- (m) any expectancy of succession by survivorship or other ¹[merely] contingent or possible right or interest; and
- (n) a right to future maintenance.

Explanation 1.- The particulars mentioned in clauses (g), (h), (i), (j) and (l) are exempt from attachment or sale whether before or ²[after] they are actually payable, and in the case of salary other ³[than] salary of a servant of the Government or a servant of railway local authority the attachable portion thereof is exempt from attachment until it is actually payable.

Explanation 2.- In clauses (h) and (i), "wages" or "salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l), derived by a person from his employment whether on duty or on leave.

Explanation 3.- In clause (l), "appropriate Government" means-

- (i) as respects any person in the service of the

¹ Substituted for "me" by SRO 392(I)/2009, dated May 19, 2009.

² Words inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "t" by SRO 392(I)/2009, dated May 19, 2009.

Federal Government, or any servant of Railway Board, a cantonment authority or of the port authority or a major port, the Federal Government; and

- (ii) as respect any person in the service of a Provincial Government or a servant of any local authority, the Provincial Government.

129. Investigation by Commissioner.-

- (1) Where any claim is preferred to, or any objection is made to the attachment or sale of, any property in execution of a ¹[notice] on the ground that such property is not liable to such attachment or sale, the Commissioner shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made when the Commissioner considers that the claim or objection was designedly or unnecessarily delayed.

- (2) Where the property to which the claim or objection relates has been advertised for sale, the Commissioner ordering the sale may postpone it during the investigation of the claim or objection, upon such terms as to security or otherwise as the Commissioner may deem fit.
- (3) The claimant or objector shall adduce evidence to show that at the date on which the Notice was originally issued by the Commissioner for the recovery of the arrears, he had some interest in, or was possessed of the property in question.
- (4) Where, upon the said investigation the Commissioner is satisfied that, for the reason stated in the claim or objection, such property was at the said date in the possession of the defaulter or of some person in trust for him or in the occupancy of a tenant or other person paying rent to him, or being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other person the Commissioner shall make an order releasing the property, wholly or to such extent as it was not ²[] in possession of the defaulter on his own account, from attachment or sale.
- (5) Where the Commissioner is satisfied that the property was, at that date, in the possession of the defaulter as his own property and not on account of any other person, or was in possession of some other person in trust

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Word "it" omitted by SRO 392(I)/2009, dated May 19, 2009.

for him or in the occupancy of a tenant or other person paying rent to him, the Commissioner shall disallow the claim.

130. Removal of attachment on satisfaction or cancellation of Certificate.-

Where the amount due is paid to the Commissioner ¹[the attachment] shall be deemed to be withdrawn and, in case of immovable property, the withdrawal shall, if the defaulter so desired, be proclaimed at his expense, and a copy of the proclamation shall be affixed in manner provided by these rules for a proclamation of sale of immovable property.

131. Officer entitled to attach and sell.-

The attachment and sale of immovable property may be made by such officer as the Commissioner may from time to time direct.

132. Adjournment or stoppage of sale.-

- (1) The Commissioner may adjourn sale hereunder to a specified day and hour; and the officer conducting any such sale may adjourn the sale, recording his reasons for such adjournment:

²[Provided that, where the sale is being conducted in or within the precincts of the office of the concerned Commissioner ³[], the officer shall not adjourn the sale without prior permission of the Commissioner.]

- (2) Where a sale of immovable property is adjourned under sub-rule (1) for a longer period than one calendar month, a fresh proclamation of sale under rules shall be made unless the defaulter consents to waive it.

- (3) Every sale shall be stopped if, before the lot is knocked down, the amount ⁴[due is] tendered to the officer conducting the sale, or proof is given to his satisfaction ⁵[that the] amount has been paid to the Commissioner who ordered the sale.

133. Defaulter not to mortgage, etc., any property.-

Where a notice has been served on a defaulter under rule 123 the defaulter or his representative in interest shall nor sell, mortgage, charge, lease or

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Proviso substituted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "of income tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "e" by SRO 392(I)/2009, dated May 19, 2009.

otherwise deal with any property belonging to him except with the permission of the Commissioner.

134. Prohibition against bidding or purchase by officer.-

No officer or other person having any duty to perform in connection with any sale under these rules shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

135. Assistance by police.-

Any officer authorized to attach or sell any property or to arrest the defaulter or charged with any duty to be performed under these rules, may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties.

PART - II

ATTACHMENT AND SALE OF MOVABLE PROPERTY ATTACHMENT

136. Person authorized to act, etc.-

(1) The Commissioner may authorize any person to execute an order of attachment or sale under the rules in this part and in Part III and, where he does not so authorize any person references, in the said rules to "officer", so far as may be, be construed ¹[as] references to the Commissioner.

(2) Except as otherwise provided in these rules, when any movable property is to be attached, the officer shall be furnished by the Commissioner with a warrant in writing and signed with his name specifying the name of the defaulter and the amount to be realized.

²[(3) The warrant of attachment of movable property to be issued by the Commissioner under sub-rule (2) shall be in the following form, namely:-

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Sub-rule (3) substituted by SRO 392(I)/2009, dated May 19, 2009.

WARRANT OF ATTACHMENT OF MOVEABLE PROPERTY
(Rule 136(2) of the Income Tax Rules, 2002)

Commissioner _____
No. _____ dated _____

To

S/O. _____

You Mr./Mrs.M/s. _____
have failed to pay Rs. _____ (Rupees _____) which
was due as income tax arrears in spite of service of a notice under section
138(1) of the Income Tax Ordinance, 2001, dated _____.

In view of the said default and in pursuance of recovery of tax arrears, it is
hereby ordered to attach moveable property belonging to
Mr/Mrs/M/s. _____, the defaulter of the said amount.

Mr. _____ is authorized under rule 136(1) of the
Income Tax Rules, 2002, to execute this warrant. This order is given under my
hand and seal at (name of city) _____ on this day of
_____ (month) _____ (year) _____.

Commissioner of ¹["Inland Revenue"]]

137. Service of copy of warrant.-

The officer shall cause a copy of the warrant to be served on the defaulter.

138. Attachment.-

If, after service of the copy of warrant, the amount is not paid forthwith, the
officer shall proceed to attach the movable property of the defaulter.

Provided that the standing crops of the agricultural produce lying in the field
stored in or near the dwelling house of the defaulter or stored on the land
owned or cultivated by the defaulter, which represents the agricultural produce
of the land owned, leased or cultivated by the defaulter, shall not be attached.

139. Property in defaulter's possession.-

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

Where the property to be attached is movable property in the possession of the defaulter, the attachment shall be made by actual seizure and the officer shall keep the property in his own custody or in the custody of one of his subordinates and shall be responsible for due custody thereof.

Provided that when the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the officer may sell it at once.

140. Debts and shares, etc.-

- (1) In the case of-
 - (a) a debt not secured by a negotiable instrument,
 - (b) a share in a corporation, or
 - (c) other movable property not in the possession of the defaulter except property deposited in, or in the custody of, any court, the attachment shall be made by a written order, prohibiting,-
 - (i) in the case of the debt, the creditor from recovering the debt and the debtor from making payment thereof until the further order or the Commissioner;
 - (ii) in the case of the share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon; and
 - (iii) in the case of other movable property except as aforesaid, the person in possession of the same from giving it over to the defaulter.
- (2) A copy of such order shall be affixed on some conspicuous part of the office of the Commissioner, and another copy shall be sent, in the case of the debt, to the debtor, in the case of the share in a corporation, to the proper officer of the corporation and in the case of other movable property (except as aforesaid), to the person in possession of the same.
- (3) A debtor prohibited under clause (i) of sub-rule (1) shall, on receipt of order of the Commissioner, pay the amount of his debt to the Commissioner, and such payment shall discharge him as effectually as payment to the party entitled to receive the same.
- (4) Where the execution of a document or the endorsement of the defaulter in whose name a negotiable instrument or a share in a corporation is standing is required to transfer such negotiable instrument or share, the Commissioner such other officer as he may authorize in this behalf may execute such document or make such endorsement as may be

necessary, and such execution or endorsement have the effect as an execution or endorsement by the defaulter.

- (5) Until the transfer of such negotiable instrument or share, the Commissioner or any other officer authorized by him in this behalf may receive any interest or dividend due thereon and sign a receipt for the same. Any receipt so signed shall be as valid and effectual for all purposes as if the same had been signed by the defaulter himself.

141. Share in movable property.-

Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice to the defaulter prohibiting him from transferring such share or interest or subjecting same to a charge in any manner.

142. Attachment of negotiable instrument.-

Where the property is a ¹[negotiable] instrument not deposited in a Court, nor in the custody of a public officer, the attachment shall be made by actual seizure, and the instrument shall be brought before the Commissioner and held subject to ²[his] orders.

143. Attachment of property in custody of public officer.-

Where the property to be attached is in the custody of any public officer, the attachment be made by a notice to such officer requesting that such property and any interest or dividend becoming payable thereon may be held subject to the further ³[orders] of the Commissioner by whom the notice is issued.

144. Attachment of property in partnership.-

- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Commissioner may make an order charging the ⁴[share] of such partner in the partnership property and profits, with payment of amount due under the notice, and may, by the same or a subsequent ¹[order], appoint a receiver the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to in respect of the partnership, and direct maintenance or rendition of accounts and inquiries and make an order for the sale of such interest or such order as the circumstances of the case may require.
- (2) The other partners shall be at liberty at any time to redeem the interest charged or; in the case of a sale being directed, to purchase the same.

¹ SRO 392(I)/2009 dated May 19, 2009 seeks to substitute the word "liable" by "negotiable", whereas the word "negotiable" already appears there.

² Substituted for "this" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "s" by SRO 392(I)/2009, dated May 19, 2009.

⁴ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

145. Inventory.-

In the case of attachment of movable property by actual seizure the officer shall, after attachment of the property prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and shall forward the same to the Commissioner and deliver a copy thereof to the defaulter.

146. Attachment not to be excessive.-

The attachment by seizure shall not be excessive, that is to say, the property attached shall be as nearly as possible proportionate to the amount specified in the warrant.

147. Seizure between sunrise and sunset.-

Attachment by seizure shall be made after sunrise and before sunset and not otherwise.

148. Entry into building by officer, etc.-

The officer may break open any inner or other door or window of any building and enter any building in order to seize any movable property if the officer has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and the officer has notified his authority and intention of breaking open if admission is not given. He shall, however, give all reasonable opportunity to women ¹[to] withdraw.

149. Sale.-

The Commissioner may direct that any movable property attached under these rules or such portion thereof as may seem necessary to satisfy the certificate shall be sold.

150. Issue of proclamation.-

When any sale of movable property is ordered by the Commissioner, he shall issue a proclamation of the intended sale specifying the time and place of sale and whether the sale is subject to confirmation or not.

151. Proclamation how made.-

(1) The proclamation shall be made by the beat of drum or other customary mode, and the contents of the proclamation shall be explained in the language of the district-

(a) in the case of property attached by actual seizure -

- (i) in the village in which the property was seized or, if the property was seized in a town or city, then, in the locality in which it was seized; and
- (ii) at such other places as the Commissioner of Tax may direct; and
- (b) in the case of property attached otherwise than by actual seizure, in such places, if any, as the Commissioner may direct.
- (2) A copy of the proclamation shall also be affixed at a conspicuous place in the office of the Commissioner.
- (3) Where the Commissioner so directs, such proclamation may also be published in one or two newspapers.

152. Sale after fifteen days.-

Except where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, no sale of movable property under these rules shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days from the date on which a copy of the proclamation of sale was affixed in the office of the Commissioner.

153. Sale to be by auction or by tender.-

The property shall be sold by public auction or by tender, in one or more lots, as the officer may consider advisable and, if the amount to be realized by sale may be satisfied by the sale of a portion of the property, the sale shall be only with respect to that portion of the property.

154. Sale by public auction.-

- (1) Where movable property is sold by public ¹[auction], the price of each lot shall be paid at the time of sale or as soon thereafter the officer holding the sale directs and in default of payment the property shall ²[] be re-sold.
- (2) On payment of the purchase money, the officer holding the sale shall grant to the purchaser a certificate specifying the property purchased, the price paid the name of the purchaser, and the sale shall thereupon become absolute.

¹ Substituted for "on" by SRO 392(I)/2009, dated May 19, 2009.

² Word "with" omitted by SRO 392(I)/2009, dated May 19, 2009.

- (3) Where the movable property to be sold is a share in goods belonging to defaulter and a co-owner, and two or more persons, of whom one is such co-owner, respectively bid the same sum for such property or for any lot, the bid of co-owner shall have preference.

155. Irregularity not to vitiate sale.-

Any error or irregularity in publishing or conducting the sale of movable property shall not vitiate the sale if provisions of these rules have been substantially complied with.

156. Negotiable instruments or share in a corporation.-

Notwithstanding anything contained in these rules, where the property to be sold ¹[is] negotiable instrument or a share in a corporation, the Commissioner instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker.

157. Order for payment of coin or currency notes to the Commissioner ²[].-

Where the property attached is current coin or currency notes, the Commissioner may, at any time during the continuance of the attachment, direct that such coin or notes, or a part thereof sufficient to satisfy the Notice, be paid over to the Commissioner.

PART - III

ATTACHMENT AND SALE OF IMMOVABLE PROPERTY ATTACHMENT

158. Attachment.-

- ³[(1)] Attachment of the immovable property of the defaulter be made by an order prohibiting the defaulter from transferring or subjecting the property to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge.

- ¹[(2)] The order of attachment of immovable property to be issued by the Commissioner under this rule shall be in the following form, namely:-

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

³ Rule 158 renumbered as sub-rule (1) and sub-rule (2) by SRO 392(I)/2009, dated May 19, 2009.

**ORDER OF ATTACHMENT OF IMMOVABLE PROPERTY
(Rule 158 of the Income Tax Rules, 2002)**

To,

S/o. _____

You have failed to pay a sum of Rs. _____ (Rupees _____) payable by you, for which a notice under section 138(1) of the Income Tax Ordinance, 2001, dated _____ has already been served upon you.

In view of the said default and in pursuance of recovery of income tax arrears you Mr/Mrs/M/s. _____ are hereby prohibited and restrained until further orders of the undersigned from transferring of immovable property No. _____ located at (address) _____ or subjecting the same to a charge in any manner and, that all persons are prohibited from taking any benefit under such transfer or charge.

Given under my hand and seal at (name of city) _____ on this day of (month) _____ (year) _____

Commissioner of ¹["Inland Revenue"]]

159. Service of notice of attachment.-

A copy of the order of attachment be served on the defaulter.

160. Proclamation of attachment.-

The order of attachment shall be ²[proclaimed] at some place on or adjacent to the property attached by beat of drum or customary mode, and a copy of the order shall be affixed at a conspicuous of the property and also at a conspicuous place of the office of the Commissioner.

161. Sale and proclamation of sales.-

- (1) The Commissioner of Tax may direct that any immovable property which has been attached, or such portion of as may seem necessary to satisfy the notice, shall be sold.
- (2) Where any immovable property is ordered to be sold, the Commissioner shall cause a proclamation of the intended sale to be made in the language of the district.

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "aimed" by SRO 392(I)/2009, dated May 19, 2009.

162. Contents of proclamation.-

- (1) A proclamation of sale of immovable property shall be drawn up after service of notice to the defaulter, and shall state time and place of sale and also specify-
 - (a) the location of the property to be sold;
 - (b) as fairly and accurately as possible the revenue or rent, if any, assessed upon the property or any part thereof; and
 - (c) the amount for the recovery of which the sale is ordered.
- (2) The proclamation may also specify any other thing which the Commissioner considers material for a purchaser to know in order to judge the nature and value of the property.

163. Mode of making proclamation.-

- (1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode, and a copy of the proclamation shall be affixed at a conspicuous place of the property and also at a conspicuous ¹[part] of the office of the Commissioner.
- (2) Where the Commissioner so directs, such proclamation may be published in one or two newspapers.
- (3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Commissioner otherwise be given.

164. Time of sale.-

No sale of immovable property under these rules shall, without the consent in writing of the defaulter, take place until after ²[the] expiration of at least thirty days from the date on which a copy of the proclamation of sale has been affixed on the property or in the office of the Commissioner, whichever is later.

165. Sale to be by auction or by tender.-

The sale shall be made by public auction or by tender to the highest bidder and shall be subject to confirmation by the Commissioner.

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² Substituted for "tile" by SRO 392(I)/2009, dated May 19, 2009.

166. Deposit by purchaser and re-sale in default.-

- (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five percent of the amount of his purchase money to the officer conducting the sale; and in default of such deposit the property shall forthwith be resold.
- (2) The full amount of purchase money payable shall be paid by the purchaser to the Commissioner on or before the fifteenth day from the date of the sale of the property.

167. Procedure in default of payment.-

In default of payment within the period mentioned in rule 166 twenty percent of deposit made under sub-rule (1) of that rule shall be forfeited and the rest shall be kept as deposit to be dealt with as mentioned in dealt 168 and the property shall be re-sold and the defaulting purchaser shall forfeit all claims to the property or to any part of the, sum for which it may be subsequently sold except to such sums as may be found refundable to him under rule 168.

168. Amount recoverable from purchaser in default.-

Any deficiency of price which may happen on a re-sale by reason of the purchaser's default including all expenses attending such re-sale, shall be recoverable from the defaulting purchaser upto the maximum of eighty percent of the deposit made by him under sub-rule (1) of rule 173 and kept as a deposit under rule 166 and if there is any surplus after meeting the deficiency the same shall be refunded to the defaulting purchaser.

169. Authority to bid.-

All persons bidding at the sale shall be required to declare if they are bidding on their own behalf, or on behalf of their principals and, in the latter case, they shall be required to deposit their authority, and in default their bids shall be rejected.

170. Application to set aside sale of immovable property on deposit.-

- (1) Where immovable property has been sold in execution of a ¹[notice], the defaulter, or any person whose interests are affected by the sale, may, at any ²[time] within thirty days from the date of the sale, apply to the Commissioner to set aside the sale, on his depositing-
 - (a) for payment to the Commissioner, the amount specified in the proclamation of sale as that for the recovery of which the sale

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Word inserted by SRO 392(I)/2009 dated May 19, 2009.

was ordered with interest thereon at the rate of eight percent per annum, calculated from the date of proclamation of sale to the date when the deposit is made; and

- (b) for payment to the purchaser, as penalty, a sum equal to ten percent of the purchase money.

- (2) Where a person makes an application under rule 171 for setting aside the sale of his immovable property, he shall not, unless he withdraws that application, be entitled to make or prosecute an application under this rule.

171. Application to set aside sale of immovable property on ground of non-service of notice or irregularity.-

Where immovable property has been ¹[sold] in execution of a notice, ²[] the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Commissioner to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by these rules or on the ground of a material irregularity in publishing or conducting the sale:

Provided that-

- (a) no sale shall be set aside on any such ground unless the Commissioner is satisfied on the basis of evidence, produced before him that the applicant has sustained loss by reason of the non-service or irregularity; and
- (b) an application made by a defaulter under this rule shall be disallowed unless he deposits the amount recoverable from him in execution of the notice.

172. Setting aside sale where defaulter has no saleable interest.-

At ³[any] time within thirty days of the sale, the purchaser may apply to the Commissioner to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² Words "the Commissioner of Income Tax," omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

173. Confirmation of sale.-

- (1) Where no application is made for setting ¹[aside] the sale under the foregoing rules or where such an application is made and ²[disallowed] by the Commissioner, he shall, if the full amount of the purchase money has been paid, make ³[an] order confirming the sale, and ⁴[thereupon] the sale shall become absolute.
- (2) Where such application is made and allowed, and where, in the case of application made to set aside the sale on deposit of the amount ⁵[of tax penalty and additional tax], the deposit is made within thirty days from the date of sale, the Commissioner shall make an order setting aside the sale.

Provided that no such order shall be made unless notice of the application has been given to the persons affected thereby.

174. Return of purchase money in certain cases.-

Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, shall be paid to the purchaser.

175. Sale certificate.-

- (1) Where a sale of immovable property has become absolute, the Commissioner shall grant a certificate specifying the property sold, and the name of the person who at the time of sale was declared to be the purchaser.
- (2) Such certificate shall state the date on which the sale become absolute.

176. Postponement of sale to enable defaulter to raise amount due under notice.-

- (1) Where an order for the sale of immovable property has been made and the defaulter satisfies the Commissioner of Tax that there is reason to believe that the amount of the notice may be raised by mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Commissioner of Tax may, on the application of the defaulter,

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "owed" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "1'in" by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "upon" by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "and penalty, interest" by SRO 392(I)/2009, dated May 19, 2009.

postpone the sale of the property specified in the order for sale, on such terms and for such period as he thinks proper, to enable the defaulter to raise the amount.

- (2) In such case, the Commissioner shall grant a certificate to the defaulter authorizing him, within a period to be mentioned therein and notwithstanding anything contained in these rules, to make the proposed mortgage, lease or sale:

Provided that all money payable under such mortgage, lease or sale shall be paid, not to the defaulter, but to the Commissioner:

Provided further that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Commissioner.

177. Fresh proclamation before resale.-

Every re-sale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period herein-before provided for the sale.

178. Bid of co-sharer to have preference.-

Where the property sold is a share of undivided immovable property and two or more persons, of whom one is a co-sharer, respectively bid the same sum for such property or for any lot, the bid of the co-sharer shall have preference.

**PART - IV
APPOINTMENT OF RECEIVER**

179. Appointment of receiver for business.-

- (1) Where the property of Defaulter consists of a business, the Commissioner may attach the business and appoint a person as receiver to manage the business.
- (2) Attachment of a business under this rule shall be made by an order prohibiting the defaulter from transferring or subjecting the business to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge and intimating that the business has been attached under this rule. A copy of the order of attachment shall be served on the defaulter and another copy shall be affixed on a conspicuous part of the premises in which the business is carried on and at a conspicuous place in the office of the Commissioner.
- (3) Where the Commissioner so directs, such order shall also be published in a newspaper.

180. Appointment of receiver for immovable property.-

Where immovable property is attached, the Commissioner may, instead of directing sale of the property, appoint a person as receiver to manage such property.

181. Power of receivers, etc.-

(1) Where it appears to the ¹[Officer] to be just and convenient, the Officer may by order-

- (a) remove any person from the possession or custody of the property;
- (b) commit the same to the possession, custody or management of the receiver; and
- (c) confer upon the receiver all such powers, as to bringing and defending suits and for the realization, management, protection, preservation and improvement of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of documents as the owner himself has or such of those powers as the Commissioner thinks fit:

Provided that nothing in this rule shall authorize the Commissioner to remove from the possession or custody of property any person whom any party to recovery proceedings has not a present right so to remove.

(2) The Commissioner may by general or special order fix the amount to be paid as remuneration for the services of the receiver.

(3) Every receiver appointed by the Commissioner shall -

- (a) furnish such security, if any, as the Commissioner thinks fit, to account duly for what he shall receive in respect of the property;
- (b) submit his accounts at such periods and in such form as the Commissioner directs;
- (c) pay the amount due from him as the Commissioner of Income directs; and
- (d) be responsible for any loss occasioned to the property by his willful default or gross negligence.

(4) The profits or rents and profits, of such business or other property

¹ Substituted for "Commissioner" by SRO 392(I)/2009 dated May 19, 2009.

after defraying the expenses of management, be adjusted towards discharge ¹[of] arrears, and the balance, if any, shall be paid to the defaulter.

182. Withdrawal of management.-

The attachment and management under this part may be withdrawn at any time at the discretion of the Commissioner, or if the arrears are discharged by receipt of such profits and rents or are otherwise paid.

PART - V

ARREST AND DETENTION OF THE DEFAULTER

183. Notice to show cause.-

- (1) No order for the arrest and detention in civil prison of a defaulter shall be made unless the Commissioner has issued and served a notice upon the defaulter, calling upon him to appear before him on the date specified in the notice and to show cause why he should not be committed to the civil prison, and unless the Commissioner, for reasons to be recorded in writing, is satisfied-
 - (a) that the defaulter, with the object or effect of obstructing the execution of the ²[notice] has, after the receipt of the ¹[notice] in the office of the Commissioner, dishonestly transferred, concealed or removed any part of his property, or
 - (b) that the defaulter has, or has had since the receipt of the notice in the office of the Commissioner, the means to pay the arrears or some substantial part thereof and refuses or neglects or has refused or neglected to pay the same.
- (2) Notwithstanding anything contained in sub-rule (1) a warrant for the arrest of the defaulter may be issued by the Commissioner, if he is satisfied, by affidavit or otherwise, that, with the object or effect of delaying the execution of the notice, the defaulter is likely to abscond or leave the local limits of the jurisdiction of the Commissioner.
- (3) Where appearance is not made in compliance to a notice issued and served under sub-rule (1), the Commissioner may issue a warrant for the arrest of the defaulter.
- (4) Every person arrested in pursuance of a warrant of arrest under sub-rule (2) or sub-rule (3) shall be brought before the Commissioner as soon as practicable and in any event within twenty-four hours of his arrest,

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

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¹[exclusive of] the time required for the journey:

Provided that if the defaulter pays the amount entered in the warrant
²[of] arrest as due to the officer arresting him, such officer shall at once
release him.

³[(5) The warrant of arrest of the defaulter to be issued by the Commissioner
under sub-rule shall be in the following form, namely:-

WARRANT FOR ARREST OF THE DEFAULTER (Rule 183(2) of the Income Tax Rules, 2002)

Commissioner _____
No. _____ dated _____

To _____

S/O. _____

Whereas a notice u/s 138(1) of the Income Tax Ordinance, 2001, dated was issued
and served upon Mr. _____ son of _____
(full address) _____ for recovery of
arrears. An amount due from the said defaulter is detailed as below:-

Amount as per notice u/s 138(1): _____
Cost and charges: _____
Total: _____

In spite of the service of the said notice, the said arrears have not been paid.
Accordingly, you are hereby commanded to arrest the said defaulter and produce him
before the undersigned as soon as practicable in any event within 24 hours of his arrest
(exclusive of time required for the journey) unless the defaulter pays to you the amount
of arrears of Rs. _____ (Rupees _____) and
Rs. _____ (Rupees _____) being the cost of executing the process.

You are hereby further commanded to return the warrant on or before the day of
_____ with an endorsement given on the day on which and the manner in which
it has been executed or the reasons why it has not been executed.

Given under my hand and seal at (city) _____ on this
_____ day of (month) _____ (year) _____.

Commissioner of ⁴["Inland Revenue"]

¹ Substituted for "exclusively" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "ii" by SRO 392(I)/2009, dated May 19, 2009.

³ Sub-rule (5) inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

184. Hearing.-

When a defaulter appears before the Commissioner in compliance to a notice to show cause or is brought before the Commissioner under rule 183 the Commissioner shall give the defaulter an opportunity of showing cause why he should not be committed to the civil prison.

185. Custody pending hearing.-

Pending the conclusion of the inquiry, the Commissioner may order the defaulter to be detained in the custody of such officer as the Commissioner of Income Tax may think fit or release him on his furnishing security to the satisfaction of the Commissioner for his appearance when required.

186. Order of detention.-

- (1) Upon the conclusion of the inquiry, the Commissioner may make an order for the detention of the defaulter in the civil prison and shall in that event cause him to be arrested if he is not, already under arrest:

Provided that in order to give the defaulter an opportunity of satisfying the arrears, the Commissioner may, before making the order of detention leave the defaulter in the custody of the officer arresting him or of any other officer for specified period not exceeding fifteen days, or release him on his furnishing security to the satisfaction of the Commissioner for his appearance at the expiration of the specified period if the arrears are not so satisfied.

- (2) When the Commissioner does not make an order of detention under sub-rule (1), he shall, if the defaulter is under arrest, direct his release.

- ¹[(3) The warrant for detention of the defaulter in civil prison to be made by the Commissioner under this rule shall be in the following form, namely:-

**WARRANT FOR DETENTION OF THE DEFAULTER IN CIVIL PRISON
(Rule 186(1) of the Income Tax Rules, 2002)**

Commissioner _____
No. _____ dated _____

To

The Officer In charge of the civil prison

Where Mr. _____ S/o. _____
(Full address) _____ has been
brought before the undersigned under a warrant in execution of a notice under section
138(1) of the Income Tax Ordinance, 2001, for recovery of tax arrears.

¹ Sub-rule (3) inserted by SRO 392(I)/2009, dated May 19, 2009.

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And whereas he has not satisfied the undersigned that he is entitled to be discharged from custody and has not paid the amount due from him as specified below:-

Income Tax	_____
Penalty	_____
Additional Tax	_____
Cost and charges	_____
Total	_____

And whereas the undersigned is satisfied that the said defaulter _____ should be committed to the civil prison and an order to that effect has been passed by the undersigned on this ____ day of (month) _____ (year) _____,

You are hereby commanded and required to take and receive the said defaulter _____ in the civil prison and to keep him imprisoned therein for a period of _____ or until the amount aforesaid together with further additional tax at a rate equal to _____ percent per annum u/s.205 of the Income Tax Ordinance, 2001 on the amount unpaid being Rs. _____ for the period commencing immediately after the date of issue of this warrant to the date on which it is paid to you on behalf of the Commissioner of income tax or until you receive an order of his release from the undersigned.

The undersigned does hereby fix Rs. _____ per day (calculated under rule 198 of the Income Tax Rules, 2002) as a rate for subsistence allowance for the period of his detention.

Given under my hand and seal at (name of city) _____ on this day of _____ (month) _____ (year) _____

Commissioner of ¹["Inland Revenue"]

187. Detention in and release from prison.-

(1) Every person detained ²[in] the civil prison in execution of a ³[notice] may be so detained-

- (a) where the ²[notice] is for a demand of an amount exceeding twenty five thousands, for a period of six months, and
- (b) in any other case for a period of six weeks:

Provided that he shall be released from such detention-

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "certificate" by SRO 392(I)/2009, dated May 19, 2009.

- (i) on the amount mentioned in the warrant for his detention being paid to the Officer-in-charge of the civil prison, or
- (ii) on the request of the Commissioner who has issued the notice or of the Commissioner on any ground other than the grounds mentioned in ¹[rules] 193(1) and 196:

Provided further that where he is to be released on the request of the Commissioner, he shall not be released without the order of the Commissioner.

- (2) A defaulter released from detention under this rule shall not, merely by ²[reason] of his release, be discharged from his liability for the arrears; but he shall liable to be re-arrested under the notice in execution of which he was detained in the civil prison.

188. Release.-

- (1) The Commissioner may order the release of a defaulter who has been arrested in execution of a notice upon being satisfied that he has disclosed the whole of his property and has placed it at the disposal of Commissioner and that he has not committed any act in bad faith.
- (2) If the Commissioner has ground for believing the disclosure made ²[by] the defaulter under sub-rule (1) to have been untrue, he may order the re-arrest of the defaulter in execution of the notice but the period of his detention in the prison shall not in the aggregate exceed that authorized by rule 187.

189. Release on ground of illness.-

- (1) At any time after a warrant for the ³[arrest] of a defaulter has been issued, the Commissioner may cancel it on ground of the serious illness of the defaulter.
- (2) Where a defaulter has been arrested, the Commissioner may ²[release] him if, in the opinion of the Commissioner of Tax, he is not in a fit state of ²[mind] to be detained in the civil prison.
- (3) Where a defaulter has been committed to the civil prison, he may be, ²[released] therefrom by the Commissioner on the ground of the existence of any infectious or contagious disease or on the ground of his suffering from any illness.
- (4) A defaulter released under this rule may be re-arrested, but the period ²[of his] detention in the civil prison shall not in the aggregate exceed that authorized by rule 164.

¹ Substituted for "rule" by SRO 392(I)/2009, dated May 19, 2009.

² Inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Inserted by SRO 392(I)/2009, dated May 19, 2009.

190. Entry into dwelling house.-

For the purpose of making an arrest under these rules,-

- (a) no dwelling house shall be entered after sunset and before sunrise;
- (b) no outer door of a dwelling house shall be broken open unless such dwelling house or a portion thereof is in the occupancy of the defaulter and he or any other occupant of the house refuses or in any way prevents access thereto; but, when the person executing any such warrant has duly gained access to any dwelling house, he may break open the door or any room or apartment if he ¹[has] reason to believe that the defaulter is likely to be found there; and
- (c) no room, which is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public shall be entered into unless the officer authorized to make the arrest has given notice to her that she is at liberty to withdraw and has given her reasonable time and facility for withdrawing.

191. Prohibition against arrest of woman or minor, etc.-

The Commissioner shall not order the arrest or detention in the civil prison of-

- (a) a woman, or
- (b) any person who, in his opinion, is a minor or of unsound mind.

¹ Substituted for "bas" by SRO 392(I)/2009, dated May 19, 2009.

PART - VI**MISCELLANEOUS****192. Continuance of Notice.-**

No notice shall cease to be in force by reason of the death of the defaulter.

193. Procedure on death of defaulter.-

If, at any time after the issue of a Notice ¹[by] the Commissioner, the defaulter dies, the proceedings under these rules (except arrest and detention) may be continued against the legal representative of the defaulter who shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the arrears demand and the provisions of these rules shall ²[] apply as if the legal representative were the defaulter.

**7
194. Appeal.-**

³[(1) Where –

- (a) the Commissioner passes any order under Chapter XVI, the appeal against such order shall lie to the ⁴["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit, as the case may be; and
 - (b) any ⁵["officer of Inland Revenue ⁶[, Inspector Inland Revenue] "] or authority to whom powers have been delegated passes any order under the said Chapter, an appeal against such order shall lie to the Commissioner,]
- (2) Every appeal under this rule shall be presented within thirty days from the date of the order appealed against.
- (3) The appellate authority (hereinafter referred to as "the authority") after hearing the party or his representative may admit the appeal for hearing or reject it summarily if he is of the opinion that the appeal is without any substance.
- (4) Where the appeal is admitted for hearing under sub-rule (3), the authority hearing appeal shall fix a date for hearing ⁷[for] which notice shall be given to the ⁸[concerned parties].
- (5) If, on the date of hearing, no step is taken on behalf of either party,

¹ Substituted for "to" by SRO 392(I)/2009, dated May 19, 2009.

² Word "be" omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Sub-rule (1) substituted by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words "taxation officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁷ Substituted for "of" by SRO 392(I)/2009, dated May 19, 2009.

⁸ Substituted for "other party" by SRO 392(I)/2009, dated May 19, 2009.

the authority hearing appeal may forthwith take up the appeal for ex-parte disposal or dismiss it for default, as the case may be:

Provided that the appeal may be adjourned to some other date for hearing on sufficient cause being shown by either party by an application in that behalf.

- ¹(6) After hearing both the parties or their representatives or when the appeal is taken up for ex-parte order, the appellate authority may make an order, to confirm, modify, reverse or remand the case for fresh decision in the light of directions that the appellate authority may think appropriate to give, being not inconsistent with these rules.]
- (7) Pending the decision of any appeal, execution of the ²[notice] may be stayed if the appellate authority so directs, but not otherwise.

195. Review.-

Any order passed under these rules may, after notice to all persons interested, be reviewed by the officer who made the order, or by his successor in office, on account of any mistake apparent from the record.

196. Recovery from surety.-

Where any person has under these rules ³[become] surety for the amount due by the defaulter, he may be proceeded against ³[under] these rules as if he were the defaulter.

197. Receipt to be given.-

If any amount is received by any officer or other person in pursuance of these rules, he shall issue a receipt of the amount so received.

198. Subsistence allowance.-

⁴[] When a defaulter is arrested or; detained in the civil prison, the sum payable for the subsistence of the defaulter ⁵[during detention or] arrest until he is released shall be borne by the Commissioner.

- 199.** The sum under rule 198, shall be calculated on the scale fixed by the Provincial Government for the subsistence of judgement-debtors arrested in execution ⁶[decree] of a civil court.

¹ Sub-rule (6) substituted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "e" and "r" respectively by SRO 392(I)/2009, dated May 19, 2009.

⁴ Bracket and figure "(1)" omitted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "from the definition or of" by SRO 392(I)/2009, dated May 19, 2009.

⁶ Inserted by SRO 392(I)/2009, dated May 19, 2009.

200. Delivery of property in occupancy of defaulter.-

Where the immovable property sold is in the occupancy of the defaulter or of some person on his ⁴[behalf], or of some person claiming under a title created by the defaulter subsequently to the attachment of such property and a ¹[notice] in respect thereof has been made, the Commissioner shall, on the application of the purchaser, order delivery to be made by putting such purchaser or any person whom he may appoint to receive delivery on his behalf in possession of the property and if be by removing any person who refuses to vacate the same.

201. Delivery of property in occupancy of tenant.-

Where the immovable property sold is in the occupancy of a tenant or other person entitled to occupy the same and a certificate in respect thereof has been granted, the Commissioner shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale at some conspicuous place on the property, and proclaiming to the occupant by beat of drum or other customary mode, at some convenient place that the interest of the defaulter has been transferred to the purchaser.

202. Resistance or obstruction to possession of immovable property.-

- (1) Where the holder of a certificate for the possession of immovable property or the purchaser of any such property sold in execution of a ²[notice is resisted or] obstructed by any person in obtaining possession of the property, he may make an application to the Commissioner complaining of such resistance or obstruction.
- (2) The Commissioner shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

203. Resistance or obstruction by defaulter.-

Where the Commissioner is satisfied that the resistance or obstruction was occasioned without any just cause by the defaulter or by some other person at his instigation, he shall direct that the applicant be put into possession of the property, and where the applicant is still resisted or obstructed in obtaining possession, the Commissioner may also, at the instance of the applicant, order the defaulter, or any person acting at his instigation, to be detained in the civil prison for a term which may extend to thirty days.

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Certificate is resisted" by SRO 392(I)/2009, dated May 19, 2009.

204. Resistance or obstruction by bona fide Claimant.-

Where the Commissioner is satisfied that the resistance or obstruction was occasioned by any person (other than the defaulter) claiming in good faith to be in possession of the property on his own account ¹[or] some person other than the defaulter, the Commissioner shall make an order dismissing the application.

205. Dispossession by certificate holder or purchaser.-

- (1) Where any person other than defaulter is dispossessed of immovable property by the holder of a certificate for the possession of such property or where on such property has been sold in execution of a Certificate, by the purchaser thereof, he may make an application to the Commissioner complaining of such dispossession.
- (2) The Commissioner shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

206. Bona fide claimant to be restored to possession.-

Where the Commissioner is satisfied that the applicant was in possession of the property on his own account or on account of some person other than defaulter, he shall direct that the applicant be put into possession of the property.

207. Rules not applicable to transferee lite pendente.-

Nothing in rules 211 and 205 shall apply to resistance or obstruction in execution of a certificate for the possession of immovable property by a person to whom the defaulter has transferred the property after the institution of the proceedings in which the order was passed or to the dispossession of any such person.

208. Delivery of movable property, debts and shares.-

- (1) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser.
- (2) Where the property sold is movable property in the possession of some person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.

¹ Substituted for "or" by SRO 392(I)/2009, dated May 19, 2009.

- (3) Where the property sold is a debt not secured by a negotiable instrument or is a share in a corporation, the delivery thereof shall be made by a written order of the Commissioner prohibiting the creditor from receiving the debt or any, ¹[interest] thereon, and the debtor from making payment thereof to any person except the purchaser, or prohibiting the person on in whose name the share may be standing from making any transfer of the share to any person except the ²[purchaser], or receiving payment of any dividend or interest thereon, and the manager, secretary, or other proper officer of the corporation from permitting any such transfer or making any such payment to any person except the purchaser.

209. Execution of documents and endorsement of negotiable instruments.-

Where any endorsement or execution of document is required to transfer a negotiable instrument or any share to a purchaser under these rules, such document shall be executed or endorsement shall be made by the Commissioner.

210. Forms.-

Any notice, warrant of attachment, warrant of arrest, sale proclamation, sale certificate or order to be issued under these rules, shall be issued in such form as the Board may from time to time direct, and any defect or deficiency in form unless it adversely effects the interest of the parties, shall not vitiate the proceedings taken or initiated.

¹ Substituted for "rest" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "chaser" by SRO 392(I)/2009, dated May 19, 2009.

¹[CHAPTER XVIA
**RECOVERY OF TAX FROM PERSONS HOLDING MONEY ON
BEHALF OF A TAXPAYER**

210A. Definitions.- For the purpose of this chapter, unless there is anything repugnant in the subject or context,-

- (a) "tax recovery" means recovery of debt due to the Federal Government under the Income Tax Ordinance, 2001;
- (b) "defaulter" means the taxpayer mentioned in the notices; and
- (c) "notice", means a notice under sub-section (1) of section 140 of the Income Tax Ordinance, 2001.

210B. Notice of recovery to be issued by Commissioner.- (1) Where any tax is due under section 137 of the Ordinance, the Commissioner may serve a notice upon any person mentioned in sub-section (1) of section 140 of the Ordinance in the form as prescribed under rule 69:

Provided that prior approval of the Chief Commissioner shall be obtained who shall satisfy himself as to the service of order and that no refund due to the defaulter is available for adjustment against the tax demand. He shall also satisfy himself that no application for rectification or appeal effect which is likely to result in creation of refund is pending hearing before the Commissioner.

210C. Service and compliance of notice.- (1) The notice referred to in sub-section (1) of rule 210B shall be served on the person in the manner provide in section 218 of the Income Tax Ordinance,2001.

(2) The Commissioner shall also forward a copy of the notice to the defaulter at his last known address, and in case an account or money is held jointly, to all the joint-holders on their last known address.

(3) The person shall remit or send the money to the Commissioner through pay order or demand draft or through banking transfer or cheque for payment to the government treasury on the same day the notice is served, or, in case the money is to become due for payment to the defaulter at a future date, on the same day it becomes due:

Provided that where the person is liable to make a series of payments to the taxpayer, the Commissioner may specify the amount to be paid out of each payment until tax due has been paid.

¹ New Chapter inserted through SRO 274(I)/2020 dated 2nd April 2020

(4) Recovery of tax shall be made only to the extent of tax due by the taxpayer:

Provided that in case the money is held jointly with any person other than the defaulter, the shares of the joint-holders in such account shall be presumed, until the contrary is proved, to be equal.

(6) Every person to whom a notice is issued shall be bound to comply with such notice.

210D. Determination of disputes.- (1) Any question, arising between the Commissioner and the defaulter or their representatives relating to the execution, discharge or satisfaction of a notice duly issued under these rules, shall be determined by order of the Commissioner before whom such question arises.

(2) The Commissioner shall decide the matter under this rule within thirty days of preference of claim or making of objection.

210E. Appeal.- (1) Where –

(a) the Commissioner passes any order under rule 210D, an appeal against such order shall lie to the Chief Commissioner, Regional Tax Office or Large Taxpayer Unit, as the case may be; and

(b) any officer of Inland Revenue to whom powers have been delegated passes any order under rule 210D, an appeal against such order shall lie to the Commissioner.

(2) Where an appeal is admitted for hearing under sub-rule (1), the authority hearing the appeal shall fix a date for hearing for which notice shall be served to the concerned parties.

(3) After hearing both the parties or their representatives or when the appeal is taken up for *ex parte* order, the appellate authority may make an order, to confirm, modify, reserve or remand the case for fresh decision in the light of directions that the appellate authority may think appropriate, being not inconsistent with these rules.

210F. Receipt to be given.- If any amount is received by the Commissioner in pursuance of these rules, he shall issue a receipt of the amount so received and such amount shall be considered to have been paid under the authority of the taxpayer.

210G. Withdrawal of notice.- The notice shall remain in force until withdrawn by the Commissioner.

210H. Failure to comply with notice. - (1) Where a person fails to comply with a notice in the manner provided in rule 210C, the person shall be personally liable to pay the amount to the Commissioner who may pass an order under sub-section (5) of section 140 to that effect and seek to recover the same.

(2) No order sub-section (5) of section 140 shall be made unless the person has been provided with an opportunity of being heard.

(3) A person personally liable for an amount of tax under sub-section (5) of section 140 as a result of failing to comply with notice shall be entitled to recover the tax from the defaulter.

210I. Board may issue instructions. – (1) The Board may, from time to time, issue instructions, impose conditions, or limitations, or specify procedure to regulate recovery this section.

(2) Any instructions, by the Board, issued earlier shall continue in force unless rescinded.]

**¹[CHAPTER XVIB
REFUND]**

²[**210IA. Application.** – This Chapter shall apply for electronic issuance of refunds under sub-section (4) of section 170 of the Ordinance.

210IB. Establishment of Centralized Income Tax Refund Office (CITRO).– There shall be established a Centralized Income Tax Refund Office (CITRO) under the Federal Board of Revenue (FBR) for centralized payment of refunds from such date as the Board may specify.

210IC. Sanction and payment of refund.–(1) From such date to be notified by the Board, after completing all codal formalities the Commissioner shall pass an order under section 170(4) and transmit the order to CITRO. The same shall be reflected in CITRO in real time.

(2) The CITRO shall generate electronic advice of approved amount for onwads submission to State Bank of Pakistan (SBP) through dedicated VPN tunnel established between FBR & SBP. The SBP shall credit amount directly to the account of taxpayer.

¹ New Chapter XVIB inserted by S.R.O. 1314(I)/2020 dated 09.12.2020.

² Chapter XVIB substituted by S.R.O. 214(I)/2021 dated 18.02.2021. Substituted Chapter XVIB read as follows:

**“CHAPTER XVIB
REFUND**

210IA. Application.–This Chapter shall apply to all refund orders issued under sub-section (4) of section 170 of the Ordinance.

210IB. Establishment of Centralized Income Tax Refund Office (CITRO) and posting of officers. – There shall be established a Centralized Income Tax Refund Office (CITRO) under the Federal Board of Revenue for centralized payment of refund amount to such claimants and from such date as the Board may specify.

210IC. Sanction and payment of refund. – (1) From such date to be notified by the Board, the Commissioner shall transmit an order under sub-section (4) of section 170 of the Ordinance through Iris to the treasury officer in CITRO under his digital signature, and retain a copy thereof for record.

(2) The treasury officer in CITRO and the co-signatory designated by the Board in this regard shall issue the cheque or a promissory note to the FBR Refund Settlement Company Limited, as the case may be, for the sanctioned amount as mentioned in the refund order or online transfer.

(3) The CITRO shall also prepare a statement of payment advice for the concerned bank on a daily basis, for direct transfer to the taxpayer under intimation to the CITRO, the concerned Commissioner as well as the taxpayer.

(4) The in-charge of CITRO shall reconcile the refund cheques and payment advices issued during the month with the Bank scrolls received from the State Bank of Pakistan and record the outcome of such reconciliation in the system.

(5) Where any cheque is returned back by the State Bank of Pakistan due to any reason, the treasury officer shall cancel such cheque, if required, and attach such cancelled cheque with the respective counterfoil of the cheque-book.”

CHAPTER - XVIB REFUND

(3) SBP shall confirm the transfer of amounts to the taxpayers account or vice versa electronically to CITRO.

(4) The CITRO shall reconcile the payments issued as per instructions during the month with the electronic scrolls received from the SBP and record the outcome of such reconciliation in the system.

(5) Where any payment instruction is returned back by the SBP due to any reason, the CITRO shall transmit the same to concerned Commissioner for correction in payment instruction.

(6) FBR shall ensure that complete data of refunds issued is made available to the concerned Commissioner electronically.]

¹[CHAPTER - XVII NON-PROFIT ORGANIZATIONS

211. Procedure for the approval of a non-profit organization.-

- (1) An institution, fund, trust, society or any other non-profit organization (hereinafter referred to in this Chapter as organization) established in Pakistan for religious, educational, charitable, welfare or development purposes or for the promotion of an amateur sport requiring approval of the Commissioner under clause (36) of section 2 of the Ordinance, shall make an application to the Commissioner in the following form, namely:-

APPLICATION FOR APPROVAL FOR THE PURPOSES OF CLAUSE (36) OF SECTION 2 OF THE INCOME TAX ORDINANCE, 2001

To,
The Commissioner of ²["Inland Revenue"],

Zone,

(City).

1. With reference to clause (36) of section 2 of the Income Tax Ordinance, 2001 (XLIX of 2001), I the undersigned, hereby apply, on behalf of _____ (name of the organization) for its approval for the purposes of the said clause for the tax year ending on _____.
2. Necessary particulars are set out below, and in the schedule to this application.
3. The following documents required under sub-rule (2) of rule 211 of the Income Tax Rules, 2002, are enclosed.

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

Signature _____

Name (in block letters). _____

Designation _____

Application must be signed either by the President or the Secretary of the organization or by a Trustee, of the trust.

¹ Chapter XVII substituted by Notification No. SRO 541(I)/2003, dated June 13, 2003.

² The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

SCHEDULE

PARTICULARS

1. Name of the organization (in block letters) _____.
2. Full address of the organization (in block letters)_____
3. Date of registration of the organization_____.
4. Its aims and objects.
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
5. Whether the organization has been registered under ¹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organization or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration _____.
6. Whether constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number of Article/ Clause/ Rule etc., for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members /trustees of the organization on the date of application.
9. Accounting year of the organization commences on _____ and ends on _____.
10. The following books of accounts are being regularly maintained by the organization and are open for inspection without any hindrance to the general public.
 - (i) _____
 - (ii) _____

¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

(iii) _____

- ¹[11. (i) Bank A/c No. _____
 (ii) Name of Bank _____
 (iii) Branch _____]

Signature _____

Name (in block letters). _____

Designation _____

(2) An application under sub-rule (1) shall be accompanied by –

- (a) a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organization specifying the aims and objects for which it is established;

²[(aa) Details of Members/Trustees of the organization on the date of application.

- (i) Name _____
 (ii) CNIC _____
 (iii) Income declared _____
 (iv) Tax Year _____]

- (b) a certified copy of the registered trust deed, in case of a Trust;
- (c) a certified copy of certificate of registration in the case of an organization registered under ¹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organization as applicable;
- (d) duly attested copies of the balance sheet and of revenue accounts of the organization as audited by a “qualified accountant” for the year immediately preceding the year in which the application is made;

¹

² Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

- (e) the names ¹[, CNIC/NTN, Last income declared, tax year] and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization, and indicating clearly their family relationships, if any, with each other;
- (f) for the purposes of clause (d), “qualified accountant” means,-
- (i) a retired audit, accounts, treasury or taxation officer of the Government not below BPS-17 or a bank manager, where the annual receipts of the organization do not exceed Rs.0.5 million;
- ²[]
- ³[(iii) in other cases, a Chartered Accountant as defined under the Chartered accountants Ordinance, 1960 (x of 1960) or a Cost and Management accountant as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966) or a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1960 (X of 1960) or a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966);]
- (g) a detailed report with regard to the performance of the organization for achieving its aims and objects during the ⁴[preceding financial year] preceding the date on which application is made, duly evaluated and certified by an independent certification agency approved by an authority designated by the Government of Pakistan for this purpose or, till that authority is established, under arrangements made by the Federal Board of Revenue ⁵[⁶[⁷“Commissioner”]] ⁸[:]
- ⁹[Provided that till the approval of two such agencies, the applicant organization shall have an option to get its performance appraised by ¹⁰[¹¹“Chief Commissioner”, Regional Tax Office or Large Taxpayers Unit]:

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

² Sub-clause (ii) as follows omitted by SRO 774(I)/2006, dated July 29, 2006.

³ Sub-clause (iii) as follows substituted by SRO 774(I)/2006, dated July 29, 2006.

⁴ Substituted for "three financial years" by SRO No. 608(I)/2005, dated June 13, 2005.

⁵ Inserted by SRO No. 608(I)/2005, dated June 13, 2005.

⁶ Inserted by SRO No. 608(I)/2005, dated June 13, 2005.

⁷ The words “or Commissioner of Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ Substituted for full stop by Notification No. SRO 1015(I)/2003, dated November 05, 2003.

⁹ Provisos inserted by Notification No. SRO 1015(I)/2003, dated November 05, 2003.

¹⁰ Substituted for "CBR" by SRO 707(I)/2007, dated July 14, 2007.

¹¹ The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

Provided further that ¹[²"Chief Commissioner"] or Officers of Regional Tax Office or Large Taxpayer Unit] shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as are approved by the FBR to be applied by the certification agency.]

212. Decision on application.-

- (1) On receipt of an application under rule 211, the Commissioner may make such inquiries or call for such further information as the Commissioner may deem necessary and after completion of formalities may approve the organization for the purpose of clause (36) of section 2 of the Ordinance.
- (2) An approval granted under sub-rule (1) shall be –
 - (a) notified in the official Gazette; ³[and]
 - (b) subject to such conditions as the Commissioner may specify in the approval; ⁴[]

⁵[]

213. Refusal to grant approval.-

- (1) The approval shall not be granted if the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide-
 - (a) for the audit of the annual accounts of the organization every year by a qualified accountant as specified in clause (f) of sub-rule (2) of rule 211;
 - (b) where the organization is registered under ⁶[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare (Registration Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organization, for the quorum of a meeting of the members of the body in which the control of the affairs of the organization vests, being not less than four or one-third of the total number of the members of such body, whichever is greater;

¹ Substituted for "CBR or its officer" by SRO 707(I)/2007, dated July 14, 2007.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Substituted for "semi colon" by Notification No. SRO 667(I)/2006, dated June 27, 2006.

⁴ Word omitted for "and" by Notification No. SRO 667(I)/2006, dated June 27, 2006.

⁵ Clause "(c)" omitted by Notification No. SRO 667(I)/2006, dated June 27, 2006.

⁶ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

- (c) where the organization is a Trust as defined in the Trust Act, 1882 (II of 1882), for the quorum of a meeting of the members of the body in which the control of the affairs of the trust vests, being not less than three or one-third of the total number of the members of such a body, whichever is greater;
- (d) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to another organization which is an approved non-profit organization, within three months of the dissolution under intimation to the Commissioner;
- (e) for the utilization of its money, property or income or any part thereof solely for promoting its objects;
- (f) for prohibiting any portion of its money, property or income being paid or transferred directly by way of dividend, bonus or profit to any of its members or the relative or relatives of a member or members;
- (g) for the maintenance of accounts of the organization being kept in a scheduled bank or in a post office or national savings organization, National Bank of Pakistan or nationalized commercial banks;
- (h) for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the Commissioner:

Provided this clause will have effect only in cases where the approval is granted; and

- ¹[(i) for restricting the surpluses or monies validly set apart, excluding restricted funds, upto twenty-five percent of the total income of the year:

Provided that such surpluses or monies set apart are invested in Government securities, ²[National Saving Schemes, issued by the Central Directorate of National Savings] NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, "restricted funds"

¹ Sub-clause (i) as follows substituted by SRO 774(I)/2006, dated July 29, 2006.

² Words inserted by SRO 392(I)/2009, dated May 19, 2009.

mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.]

- (2) The Commissioner may refuse to approve the organization if the Commissioner is satisfied that the organization-

- (a) has been or is being used for personal gain of any particular person or a group of persons;
- (b) has been propagating the view of a particular political party or a religious sect;
- (c) has been or is being managed in a manner calculated to personally benefit its members or their families; ¹[]
- (d) has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency ²[or as evaluated by ³["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit under clause (g) of sub-rule (2) of rule 211; or]

⁴[(e) has made expenditure on salaries exceeding 50% of the total receipts excluding restricted donations or funds received during a tax year.]

⁵[(f) the names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other.]

- (3) The Commissioner shall notify the applicant, in writing, the decision to refuse the approval.

- (4) The notice referred to in sub-rule (3) shall include a statement of reasons for the refusal.

⁶**[214. Validity of the approval.-**

The approval granted under rule 212 will remain in force for the ⁷[subsequent three years or] unless withdrawn under rule 217 ⁸[whichever is earlier].]

¹ Word "or" omitted by SRO 392(I)/2009 dated May 19, 2009.

² Substituted for full stop and words inserted by SRO 392(I)/2009, dated July 19, 2009.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Clause "(e)" inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁶ Rule 214 substituted by SRO 667(I)/2006, dated June 27, 2006.

⁷ The words "subsequent years" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁸ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

215. Finalization of applications.-

The Commissioner shall finalize applications under rules ¹[211] within two months of their receipt.

²[]

³[217. Power to withdraw approval.-

- (1) The Commissioner may, at any time, withdraw approval granted under rule 212, if he is satisfied that-
 - (a) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the Commissioner;
 - (b) the organization has-
 - (i) been or is being used for personal gain of any particular person or a group of persons as specified in clause (a) of sub-rule (2) of rule 213;
 - (ii) been propagating the view of a particular political party or a religious sect as specified in clause (b) of sub-rule (2) of rule 213;
 - (iii) been or is being managed in a manner calculated to personally benefit its members or their families as specified in clause (c) of sub-rule (2) of rule 213; or
 - (iv) not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency as specified in clause (d) of sub-rule (2) of rule 213;
 - (v) failed to give valid reasons for setting apart, or not utilizing, or accumulating surpluses, excluding ⁴[restricted] funds, in excess of twenty five percent of the income for the year;

¹ Substituted for "rules 211 and 214" by SRO 392(I)/2009, dated May 19, 2009.

² Rule 216 omitted by SRO 667(I)/2006, dated June 27, 2006.

³ Rule 217 substituted by SRO 667(I)/2006, dated June 27, 2006.

⁴ Substituted for "unrestricted" by SRO 21(I)/2007, dated January 05, 2007.

- (vi) failed to file the return of income supported with following documents;
 - (a) the statement of audited balance sheet and statement of accounts as mentioned in clause (d) of sub-rule (2) of rule 211;
 - (b) statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding Rs.5,000/- have been received during the tax year;
 - (c) statement showing the names and addresses of donees and beneficiaries etc to whom payments, services etc exceeding Rs.5,000/- have been made during the tax year; and
 - (d) statement showing the money set apart or kept unutilized with reasons thereof;
- (vii) failed to provide a detailed performance evaluation report in terms of clause (g) of sub-rule (2) of rule 211, after every three years¹[:]

⁴[Provided that where such detailed performance evaluation report is not submitted on or before 30th of September following every three tax years, the Commissioner shall issue a show cause notice for withdrawal of approval to the concerned organization as required under sub-rule (2)]

- ²[(viii) failed to file statements of deduction of income tax under section 165 read with rule 44.]

³[(ix) the names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other.]

- (2) Approval shall not be withdrawn under sub-rule (1) unless the organization has had an opportunity to show cause against the action proposed to be taken.
- (3) Where the Commissioner decides to withdraw approval under sub-rule (1), he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.]

¹ Substituted for full stop and proviso inserted by SRO 392(I)/2009, dated May 19, 2009.

² Clause "(vii)" inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

218. Appeal against a decision of Commissioner.-

¹[(1)] An organization dissatisfied with –

- (a) a decision to refuse an application made under rule 211 or ²[];
or
- (b) a decision to withdraw an approval under rule 217, may lodge an appeal ³[within sixty days of the receipt of order from the Commissioner] in the following form with the ⁴ [⁵ ["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit] concerned, namely:-

GROUNDS OF APPEAL

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

We/I _____ the appellant(s) named in the above appeal do declare that what is stated therein is true to the best of our/my information and belief.

Date _____
Signature _____
Name _____
Address _____

PARTICULARS

1. Name of the organization (in block letters). _____
2. Full address of the organization (in block letters). _____
3. Date of establishment of the organization. _____
4. Its aims and objects.-
 - (a) _____
 - (b) _____
 - (c) _____

¹ Rule 218 renumbered as sub-rule (1) by SRO 392(I)/2009, dated May 19, 2009.

² Word and figure "or 214" omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "Regional Commissioner of Income Tax" by SRO 392(I)/2009, dated May 19, 2009.

⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

(d) _____

5. Whether the organization has been registered under ¹ [the Companies Ordinance, 1984, or] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organization or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration _____.
6. Whether constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number of Article/ Clause/ Rule etc., for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members/ trustees of the organization on the date of application.

Signature _____

Name. (in block letters) _____

Designation _____

²[(2) The ³["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit shall make a decision on the appeal of the organization within sixty days of its filing.]

219. Organization granted approval before commencement of these rules.-

The approval granted prior to the commencement of these rules to an organization shall be deemed to have been withdrawn unless an application in the manner laid down in rule 214 is made on behalf of such organization for⁴[and upto calendar year 2003 by the 30th day of June 2004].

¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

² Sub-rule (2) inserted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ SRO 1015(I)/2003, dated November 05, 2003, substitutes "calendar year 2002 within the time specified before June 2003" while these words etc. appeared in the rule 219 before substitution of Chapter XVIII by SRO 541(I)/2003, dated June 13, 2003. Moreover the proposed words "and upto calendar year 2003 by the 30th day of June 2014" appear to be an intended insertion instead of substitution and has been so dealt with here.

220. Relaxation of requirements or conditions.-

The Commissioner may relax or modify any of the requirements or conditions of this chapter, in any individual case, if he is satisfied that the requirements or conditions could not be fulfilled by the applicant for reasonable cause.

220A. Procedure for approval ¹[] for purpose of ²["clause (c) of sub section (2) of section 100C of the Ordinance"].-

- (1) An organization established in Pakistan requiring the approval of the ³[⁴["Chief Commissioner"]] under ⁵[clause (c) of sub section (2) of section 100C of the Ordinance], shall;
 - (a) make an application to the ⁶[⁷["Chief Commissioner"]] in Form-I annexed to this rule;
 - (b) the application shall be accompanied by-
 - (i) a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organization specifying the aims and objects for which organization is established;
 - (ii) a certified copy of the registered trust deed, in case of a Trust;
 - (iii) a certified copy of the certificate of registration in the case of an organization registered under ⁸ [Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organizations as applicable;

¹ Words "of a non-profit organization" omitted by SRO 595(I)/2005, dated June 02, 2005.

² The expression "**sub-clause (3) of clause (58) of Part I of the Second Schedule**" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

⁴ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015. Substituted

⁵ The expression "sub-clause (3) of clause (58) of Part I of the Second Schedule" substituted by SRO 1218(I)/2015 dated 08.12.2015

⁶ Substituted for "Board" by SRO 880(I)/2006, dated August 25, 2006.

⁷ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

- (iv) duly attested copies of balance sheets and of revenue accounts of organization as audited by a "qualified accountant" for the three years immediately preceding the tax year in which the application is made;
- ¹[(v) the names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other]; and
- (vi) a detailed report with regard to the performance of the organization, for achieving its aims and objects during the three financial years immediately preceding the date of the application duly evaluated and certified by an independent certification agency approved ² [and appointed by the ³Federal Board of Revenue].

⁴ [Provided that the ⁵ [⁶ ["Chief Commissioner"], Regional Tax Office or Large Taxpayers Unit] shall also receive applications for performance appraisal and certification of applicant organizations till at least two such agencies have been appointed:

Provided further that ⁷ [⁸ ["Chief Commissioner"], Regional Tax Office or Large Taxpayers Unit] shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as are approved by the FBR to be applied by the certification agency.]

¹ The sub-clause (v) substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016. The substituted sub-clause reads as follows:-

"(v) the names and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other]

² Substituted for "by an authority designated by the Government of Pakistan for this purpose or till that authority is established, under arrangements made by the Federal Board of Revenue" by SRO 1015(I)/2003, dated November 05, 2003.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007

⁴ Provisos inserted by Notification No. SRO 1015(I)/2003, dated November 05, 2003.

⁵ Substituted for "CBR" by SRO 707(I)/2007, dated July 14, 2007.

⁶ The words "Director-General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ Substituted for "CBR or its officer" by SRO 707(I)/2007, dated July 14, 2007.

⁸ The words "Director-General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (2) (a) On receipt of an application for registration under this rule, the ¹[²“Chief Commissioner”]], subject to the requirements and conditions specified in sub-rule (3) and after such inquiry as it may deem necessary, grant approval to the organization if-
- (i) the organization has been formed for the purpose of establishing hospitals or providing education or for community welfare or development;
 - (ii) it has operated and functioned anywhere in Pakistan, for a period of not less than three years and has complied with minimum acceptable standards of internal governance, accountability, transparency and efficiency prescribed by any law for the time being in force;
 - (iii) its area of operation is wholly within Pakistan; and
 - (iv) its books of accounts are maintained regularly and in accordance with the generally accepted accounting principles and satisfactory arrangements exist for their inspection by interested members of the public-.
- (b) The approval shall be notified in the official Gazette.
- ³[(c) The approval granted under rule 220A (2) will remain in force for subsequent years unless withdrawn under sub-rule (7) of rule 220A.]
- (d) For the purposes of this rule, “qualified accountant” has the same meaning as assigned to it in clause (f) of sub-rule (2) of rule 211.
- (3) Approval shall not be granted to an organization if the ³[⁴“Chief Commissioner”]] is satisfied that-
- (a) any of the requirements or conditions specified in sub-rules (1) and (2) has not been fulfilled; or
 - (b) the organization has been or is being used or is likely to be used for personal gains of any particular person or a group of persons; or
 - (c) the organization has been or is likely to be used for propagating

¹ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

² The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Clause "(c)" substituted by SRO 880(I)/2006, dated August 25, 2006.

⁴ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

the views of a particular political party or a religious sect; or

- (d) the organization has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency; or
- (e) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide-
 - (i) for audit of the annual accounts of the organization, every year by a "qualified accountant";
 - (ii) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to an organization approved under this rule or rule 212 within three months of the dissolution under intimation to the ¹[²"Chief Commissioner"]]
 - (iii) for the regular maintenance of books of accounts in accordance with the generally accepted accounting principles and for their inspection by the interested members of the public, without any hindrance, at all reasonable times;
 - (iv) for the utilization of its money, property or income or any part thereof solely for promoting the objects specified in sub-clause (i) of clause (a) of sub-rule (2);
 - (v) for the maintenance of accounts of the organization being kept in a scheduled bank or in a post office or national savings organization, National Bank of Pakistan or nationalized commercial banks;
 - (vi) for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the ³[⁴"Chief Commissioner"]]; and

¹ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

² The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

⁴ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹[(vii) for restricting the surpluses or monies validly set apart, excluding restricted funds, up-to twenty-five percent of the total income of the year:

Provided that such surpluses or monies validly set apart are invested in Government securities, ²[National Saving Schemes issued by the Central Directorate of National Savings,] NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, “restricted funds” mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.]

³[(4) The ⁴“Chief Commissioner”] shall make a decision on the application of the organization within two months of its receipt.]

⁵[]

⁶[(7) Power to withdraw approval.-

(1). The ⁷“Chief Commissioner” may, at any time, withdraw approval granted under rule 220A(2), if he is satisfied that-

(a). the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the ⁸“Chief Commissioner”];

(b) the organization has-

(i). been or is being used for personal gain of any

¹ Sub-clause (vii) substituted by SRO 880(I)/2006, dated August 25, 2006.

² Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Sub-rule (4) inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words “Regional Commissioner of Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ Sub-rules 4, 5 and 6 omitted by SRO 880(I)/2006, dated August 25, 2006.

⁶ Sub-rule 7 substituted by SRO 880(I)/2206, dated August 25, 2006.

⁷ The words “Regional Commissioner” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ The words “Regional Commissioner” substituted by SRO 1218(I)/2015 dated 08.12.2015.

particular person or a group of persons;

- (ii). been propagating the view of a particular political party or a religious sect;
- (iii). been or is being managed in a manner calculated to personally benefit its members or their families; or
- (iv). has not been, or will not be, able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency;
- (v). failed to give valid reasons for setting apart, or not utilizing, or accumulating surpluses, excluding ¹[restricted] funds, in excess of twenty five percent of the income for the year;
- (vi). failed to file the return of income supported with the following documents namely:-
 - (a). the statement of audited balance sheet and statement of accounts;
 - (b). statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding five thousand rupees have been received during the tax year;
 - (c). statement showing the names and addresses of donees and beneficiaries etc to whom payments, services etc exceeding five thousand have been made during the tax year; and
 - (d). statement showing the money set apart or kept un-utilized with reasons thereof; and
 - (e). a detailed performance evaluation report in terms of sub-clause (vi) of clause (b) of sub-rule (1) of rule 220A, after every three years;

² [Provided that where such detailed

¹ Substituted for "unrestricted" by SRO 21(I)/2007, dated January 05, 2007.

² Proviso inserted by SRO 392(I)/2009 dated May 19, 2009.

performance evaluation report is not submitted on or before the 30th of September following every three Tax Years, ¹["Chief Commissioner"] shall issue a show cause notice for withdrawal of approval to the concerned organization as required under para (2) of the sub-rule;]

²[vii) failed to file statements of deduction of income tax under section 165 of the Income Tax Ordinance, 2001 read with rule 44.]

(2). approval shall not be withdrawn under ³[para (1) of sub-rule (7)] unless the organization has had an opportunity to show cause against the action proposed to be taken; and.

(3). where the ⁴["Chief Commissioner"] decides to withdraw an approval under ⁵[para (1) of sub-rule (7)] he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.]

⁶[]

(9). The ⁷[⁸["Chief Commissioner"]] may relax or modify any of the requirement(s) or condition(s) of this rule in any individual case, if it is satisfied that the requirement(s) or condition(s) could not be fulfilled by the applicant for reasonable cause.

⁹[]

Form-1

¹ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Clause (vii) inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "sub-rule (1)" by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "Regional Commissioner" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ Substituted for "sub-rule (1)" by SRO 392(I)/2009, dated May 19, 2009.

⁶ Sub-rule 8 omitted by SRO 880(I)/2006, dated August 25, 2006.

⁷ Substituted for "Board" by SRO 880(I)/2006, dated August 25, 2006.

⁸ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁹ Sub-rule (10) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted sub-rule read as under:

"(10) The approval granted prior to the commencement of these rules to an organization shall be deemed to have been withdrawn unless an application in the manner laid down in sub-rule (4) is made on behalf of such organization for calendar year 2003 by the 30th June, 2004."

[See rule 220A (1)(a)]

Application for Approval under ¹["clause (c) of sub section (2) of section 100C of"] the Income Tax Ordinance, 2001

To,

²[The ³["Chief Commissioner of Inland Revenue"]]

With reference to ⁴["clause (c) of sub section (2) of section 100C of"] the Income Tax Ordinance, 2001 (XLIX of 2001), I, the undersigned, hereby apply, on behalf of _____ (name of the organization) for its approval for the purposes of the said clause for the tax year ending on _____.

2. Necessary particulars are set out below, and in the schedule to this application.
3. The following documents required under clause (b) of sub-rule 1 of Rule 220A are enclosed.

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

Signature _____

Name (in block letters) _____

Designation _____

Application must be signed either by the President or the Secretary of the organization or by a Trustee of the Trust.

SCHEDULE

Particulars

1. Name of the Organization (in block letters) _____.

¹ The expression "clause (58) of Second Schedule to" omitted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "The Secretary, Federal Board of Revenue, Islamabad" by SRO 880(I)/2006, dated August 25, 2006.

³ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "clause (58) of the Second Schedule to" substituted by SRO 1218(I)/2015 dated 08.12.2015.

2. Full address of the organization (in block letters)_____.
3. Date of registration of the organization_____.
4. Its aims and objects
 - (a) _____
 - (b) _____
 - (c) _____
5. Where the organization has been registered under ¹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law or established in pursuance of a Trust Deed. Please give/ state the law, the number and date of Registration _____.
6. Whether the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, conforms to the provisions of sub-rules (2) and (3) of rule 220A. If so, please give the number of article/ clause/ rule for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members/ trustees of the organization on the date of application.
9. Accounting year of the organization commences on _____ and ends on _____.
10. The following books of accounts are being regularly maintained by the institution and are open for inspection without any hindrance to the general public.
 - (i) _____
 - (ii) _____
 - (iii) _____

Signature _____

Name (in block letters) _____

Designation _____

² []¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.² Form II omitted by SRO 880(I)/2006, dated August 25, 2006.

¹[220B. Approval and appointment of certification agencies.-

- (1) Whereas rule 211 to 220A, both inclusive, provide for performance evaluation of non-profit organizations with regard to their aims and objectives during the last three years by approved independent certification agencies, the procedure given in the following sub-rules shall apply in respect of approval and appointment of such certification agencies.
- (2) The Chairman, Federal Board of Revenue, shall, in his discretion, constitute a Committee for approval and appointment of certification agencies, hereinafter referred to as the Committee, comprising of not less than three members. The Chairman, Federal Board of Revenue shall also designate a member of the Committee to serve as its Chairman. All nominations to the Committee shall be ex-officio. One third of the membership or two members of the Committee, whichever is larger, shall constitute the quorum for meetings of the Committee.
- (3) An application for approval and appointment as a certification agency shall be placed before the Committee.
- (4) The Committee shall consider the application on its own merit and decide through a majority vote. The Chairman of the Committee shall cast a vote only in case of a tie.
- (5) In its deliberations on the application, the Committee shall consider, inter alia, the following criteria, for approval and appointment of certification agency, namely:-
 - (a) demonstrated and established eminence, credibility and stature of the governing body of such organization that brings respect and credibility to the organization and its work;
 - (b) understanding of the organization, essentially the senior management and program staff, of the parameters of evaluation as approved by the Federal Board of Revenue;
 - (c) human resource, quantity as well as quality, available with the organization to conduct professional, objective and transparent evaluations of non-profit organizations;
 - (d) financial resources available with the organization for meeting the costs incurred on such evaluations;
 - (e) organizational understanding and experience of working with the non-profit organizations;

¹ Rule 220B inserted by Notification No. SRO 745(I)/2004, dated August 30, 2004.

- (f) experience of evaluating non-profit organizations or social programs;
 - (g) systems put in place by the organization to conduct evaluation and award of certification; and
 - (h) monitoring mechanisms to ensure transparency and objectivity.
- (6) The Committee may call for any document, report and statement from the organization concerned to assess the capacity of the organization to undertake professional, objective and transparent evaluation as per the criteria specified in sub-rule (5). The Committee may also interview the managerial and program staff of the organization to assess their level of experience, understanding and professionalism.
- (7) In no case, however, the committee shall decide to authorize an organization which-
- (a) is not registered in Pakistan under any of the relevant laws;
 - (b) does not specifically prohibit distribution of profit, if any, to its members or staff;
 - (c) is controlled in part or wholly by the Federal Government, Provincial Government or a local Government; and
 - (d) in its other programmes create a conflict of interest in evaluating non-profit organization.
- Explanation:** A grant-making organization would have a conflict of interest if it undertakes evaluation and certification of its grant-recipient or potential-recipient organizations. Similarly, a capacity building organization, evaluating non-profit organizations whose capacity it has built or may build in future, would be in a conflict of interest situation.
- (8) An application received by the Committee may be decided upon within a period of three months from the date of the receipt of such application.
- (9) An applicant adversely affected by any decision of the Committee may file an appeal before the Member (["Inland Revenue"]), Federal Board of Revenue, within thirty days of the service of the decision upon the application.
- (10) The approval and appointment of an organization as a certification agency shall be notified in the official Gazette.

¹ The words "Direct Taxes" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (11) Any approval and appointment granted under this rule shall be for a period of three years and thereafter the Committee shall re-assess the capacity and evaluate the performance of such organization to function as a certification agency. The Committee shall complete such re-evaluation and its decision within three months, during which the certification agency shall continue to function as a legitimate certification agency.
- (12) In case of any change in the status of an approved and appointed certification agency that may adversely affect its functioning as such an agency or in case of any violation of the standards of professionalism, transparency, integrity or objectivity coming to the knowledge of the Committee, the Committee may, after due inquiry and after providing proper opportunity of being heard to the agency, withdraw such approval and appointment at any time.]

¹[CHAPTER XVIIIA
GREEN FIELD INDUSTRIAL UNDERTAKING

220C. Filing of application for the approval of a greenfield industrial undertaking.- (1) A "Greenfield Industrial Undertaking" as defined in clause (27A) of section 2 of the Ordinance, (hereinafter referred to in this Chapter as Industrial Undertaking) set up in Pakistan requiring approval of the Commissioner under sub-clause (b) of clause (27A) of section 2 of the Ordinance, shall make an application electronically to the Commissioner in the following form, namely:-

APPLICATION FOR APPROVAL FOR THE PURPOSES OF SUB-CLAUSE
(b) OF CLAUSE (27A) OF SECTION 2 OF THE INCOME TAX
ORDINANCE, 2001

To,
The Commissioner of Inland Revenue,
_____, Zone,
_____, (City).

1. With reference to sub-clause (b) of clause (27A) of section 2 of the Income Tax Ordinance, 2001 (XLIX of 2001), I the undersigned, hereby apply, on behalf of _____ (name of the industrial undertaking) for its approval for the purposes of the said clause.

2. Necessary particulars are set out below, and in the schedule to this application.

3. The following documents required under sub-rule (2) of rule 220C of the Income Tax Rules, 2002, are enclosed.

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

Signature _____
Name (in block letters). _____
Designation _____

Application must be signed either by the Director, Principal Officer, Member or the owner of the industrial undertaking.

¹ Chapter XVIIIA inserted by S.R.O. 887(I)/2020 dated 18.09.2023.

SCHEDULE
PARTICULARS

1. Name of the Industrial Undertaking (in block letters)

2. Full address of the Industrial Undertaking (in block letters)

3. Date of registration alongwith principal activity/nature of business of the Industrial Undertaking _____

4. Name(s) of owner(s) of land on which Industrial Undertaking is setup or intended to be set up

5. Date of registering, recording or attesting transfer of land on which Industrial Undertaking is setup or intended to be set up

6. Form of land such as commercial, residential, industrial, agricultural, open plot, constructed property etc

7. Complete names and CNICs of directors/shareholders of industrial undertaking alongwith details of their shareholding in any other business if applicable

8. Complete details of plant, machinery, building or technology

(2) An application under sub-rule (1) shall be accompanied by –

(a) a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the Industrial Undertaking.

(b) Details of Members/Directors of the Industrial Undertaking on the date of application.

(i) Name _____

(ii) CNIC _____

(iii) Income declared _____

(iv) Tax Year _____

- (b) a certified copy of certificate of registration in the case an Industrial Undertaking registered under the Companies Ordinance, 1984.
- (c) duly attested copies of the balance sheet and of revenue accounts of the Industrial Undertaking as audited by a “qualified accountant” for the year immediately preceding the year in which the application is made, if applicable .
- (d) Copy of transfer/offer letter, sale deed, registration document at sub-registrar, land registry or any other documentary evidence of transfer of title, as the case may be.
- (e) Copy of sale/purchase invoice(s), voucher(s), invoice of shipment, lease agreement, import goods declaration (GD) or bill of lading, as the case may be, of plant, machinery, building or technology to be used in the Industrial Undertaking.

220D. Processing of applications by the Commissioner. — (1) On receipt of an application under rule 220C, the Commissioner Inland Revenue may make such inquiries or call for such further information or documents as deemed necessary.

(2) After scrutiny of the application and the documents annexed thereto, the Commissioner Inland Revenue shall, forward the application to the Engineering Development Board, Government of Pakistan hereinafter referred to as “EDB” in this Chapter, for seeking certification to the effect that process or technology used by the Industrial Undertaking has not earlier been used in Pakistan.

(3) Upon receipt of application forwarded by Commissioner Inland Revenue, the EDB shall process the same within the time stipulated by him and communicate its expert opinion / findings with regard to the query raised in sub-rule (2) to the Commissioner Inland Revenue

220E. Decision on application.- (1) On receipt of an application under rule 220C, the Commissioner, after completion of formalities, may approve the organization for the purpose of clause (27A) of section 2 of the Ordinance.

(2) An approval granted under sub-rule (1) shall be –

- (a) notified in the official Gazette; and
- (b) subject to such conditions as the Commissioner may specify in the approval

220F. Refusal to grant approval.- (1) The Commissioner may refuse to approve the Industrial Undertaking if the Commissioner is satisfied that the Industrial Undertaking does not fulfill the conditions of Greenfield Industrial Undertaking.

(2) The Commissioner shall notify the applicant, in writing, the decision to refuse the approval.

(3) The notice referred to in sub-rule (2) shall include a statement of reasons for the refusal.

220G. Finalization of applications. The Commissioner Inland Revenue shall finalize the applications filed under Rule 220C within fifteen days of its receipt.

220H. Appeal against decision of a Commissioner Inland Revenue. Any taxpayer dissatisfied with the decision of the Commissioner Inland Revenue under Rule 220F may prefer an appeal within sixty days of the receipt of the order to the Appellate Tribunal Inland Revenue under section 131 of the Ordinance.]

CHAPTER - XVIII

TAX CLEARANCE CERTIFICATE

221. Tax clearance certificate.-

- (1) A person leaving Pakistan permanently may apply to the Commissioner for a tax clearance certificate referred to in sub-section (3) of section 145 where –
 - (a) the person has satisfied all income tax liabilities; or
 - (b) the person has made arrangements to the satisfaction of Commissioner for payment of income tax liabilities.
- (2) An application referred to in sub-rule (1) shall be in the following form, namely:-

APPLICATION FOR A CERTIFICATE UNDER SECTION 145
OF THE INCOME TAX ORDINANCE, 2001

Not for tourists who have earned no income from Pakistan source and have come on tourist visa and stay is not more than 90 days in a tax year.

To,
The Commissioner,
_____ Zone,
_____ (City).

Sir,

I request that an Tax Clearance Certificate under section 145 of the Income Tax Ordinance, 2001, be granted to me. I give below necessary particulars:-

1. Name of applicant (*in block letters*) _____
2. Domicile _____
3. Present address _____
4. Address in Home Country _____
5. Nature of business, professions or vocation in Pakistan (if visit to Pakistan was made only as a tourist and no income was earned during the period of stay in Pakistan, it should be so stated).

6. Place(s) at which the business, profession or vocation is or was carried on _____.
7. Name and address of employers of the _____
Applicant (in case the applicant is representing a firm or a company, the name and address of the company or firm should be stated here).
8. Name of the Commissioner, if any, where last assessment of the applicant was made _____.
9. Date of arrival in Pakistan _____
10. Probable date of departure _____
11. Destination _____
12. Mode of travel (by air/sea/land) _____
13. Place _____ Date _____
14. Made the payment of tax with the evidence.
15. Guarantee as per rule 158 is enclosed.

Date _____ 20____

Yours faithfully,
Signature

- (3) An application referred to in clause (b) of sub-rule (1) shall be accompanied by a certificate of guarantee of the applicant's employer or business associate in the following form, namely:-

**GUARANTEE CERTIFICATE TO BE FURNISHED BY EMPLOYER OR
BUSINESS ASSOCIATE OF THE APPLICANT**

- (1) Certified that (Name in block letters) is our employee/ representative /associate.
- (2) (i) Certified that _____ (give name) is leaving Pakistan and tax demand of Rs. _____ is outstanding him. The assessment is pending resulting in tax liability.
- (ii) A cheque for the amount of tax due along with the computation of income is enclosed.
- (iii) We undertake to pay the tax liability, if any, when determined.

Address _____ Signature _____
Associates _____ Designation _____
Seal of the business

Strike out whichever is in applicable.

222. Form of tax clearance certificate under section 145.-

For the purposes of sub-section (3) of section 145, a tax clearance certificate shall be in the following form, namely:-

COUNTERFOIL OF TAX CLEARANCE CERTIFICATE UNDER SECTION,	TAX CLEARANCE CERTIFICATE UNDER SECTION 145 OF THE INCOME TAX ORDINANCE.
Book No. _____ Serial No. _____	Book No. _____ Serial No. _____
Name _____	Income Tax Office
Address _____	Date _____
Nationality _____	
Nature of business, profession or Vocation Pakistan _____	This is to certify that _____ of _____ has no liability has made satisfactory arrangement for his/her liabilities under the Income Tax Ordinance, 2001 or the Income Tax Ordinance, 1979)
Date of arrival in Pakistan _____	
Date of departure _____	
Destination _____	This Certificate is valid
Certificate valid _____	
Initials of _____ Commissioner	_____ Commissioner
Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.	Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.

¹[223. Form of tax exemption certificate.-

On receipt of an application under rule 221, the Commissioner shall issue an exemption certificate under section 145 in the following form, namely:-

COUNTERFOIL OF TAX	TAX EXEMPTION CERTIFICATE UNDER SECTION 145 OF THE
_____	_____

¹ Rule 223 substituted by SRO 392(I)/2009, dated May 19, 2009.

EXEMPTION CERTIFICATE UNDER
SECTION 145

INCOME TAX ORDINANCE, 2001

Book No. _____ Serial No. _____

Book No. _____ Serial No. _____

Name _____

Address _____

Nationality _____

Nature of business, profession or vocation in Pakistan _____

Date of departure _____

Destination _____

Probable date of return to Pakistan _____

Certificate valid upto _____

Commissioner

Division _____ Jurisdiction _____

Signature/ left hand thumb of impression of Applicant/ or person receiving the certificate on behalf of the applicant.]

Initials of Commissioner

Signature/ left hand thumb of impression of Applicant/ or person receiving the certificate on behalf of the applicant.

- (i) they have not spent more than 90 days at a time in Pakistan; and
- (ii) they have not spent more than 90 days in any financial year in Pakistan.

¹[]

¹ Omitted "(iii) passengers travelling by a pilgrim ship which sails direct from a Port in Pakistan to Jeddah."

**CHAPTER - XIX
MISCELLANEOUS****¹[224. Conditions for approval of leasing companies for claim of depreciation deduction.-**

The following conditions shall be fulfilled by a leasing company or a modaraba to claim deduction for depreciation on lease of depreciable assets under this rule, namely:-

- (i) The leasing company is engaged principally in the business of leasing of assets and has been issued a licence by the Securities and Exchange Commission of Pakistan to operate under the terms and conditions specified therein; and
- (ii) the leasing company or a modaraba doing leasing business undertakes that where a motor vehicle is given on lease, the purchase value thereof shall be restricted to the amount specified in the Third Schedule to the Ordinance, for the purposes of claiming depreciation or the expenditure on such lease.]

225. Recognized Associations of Accountants for the purpose of section 223.-

The following bodies are recognized by the Board as associations of accountants for the purpose of section 223, namely:-

- (a) The Institute of Chartered Accountants in England and Wales;
- (b) The Institute of Chartered Accountants in Scotland;
- (c) The Institute of Chartered Accountants in Ireland;
- (d) The Society of Incorporated Accountants and Auditors, London; and
- (e) The Association of ² [Chartered] Certified Accountants, United Kingdom.

226. Appointment of valuers.-

- (1) A person desiring to be appointed as a valuer for the purposes of section 222 shall make an application to the Commissioner in duplicate setting out the fact or facts by virtue of which the person claims to be qualified for such appointment.
- (2) For the purpose of sub-rule (1) a person qualified for appointment as a valuer means a person who:-

¹ Rule 224 substituted by SRO 392(I)/2009, dated May 19, 2009.

² Word inserted by SRO 590(I)/2004 dated July 07, 2004.

- (a) holds a degree or equivalent qualification in civil engineering or mechanical engineering or mechanical and electrical engineering from any University incorporated under any law for the time being or accredited or affiliated by any association of universities or college in force in Pakistan and Azad Kashmir or a like degree or qualification conferred by any foreign university incorporated by law of that country and recognized by a Pakistani University;
 - (b) holds an internationally recognized qualification in architecture equivalent to or comparable with the Associate- ship of Royal Institute of British Architects;
 - (c) having successfully completed a diploma course in architecture or civil engineering or mechanical engineering or mechanical and electrical engineering or automobile engineering from a recognized institution has worked with a qualified architect or engineer or in a Government or quasi-Government department for a period of three years;
 - (d) has held the insurance surveyor certificate issued by the department of Insurance for a period of five years;
 - (e) has retired after putting in satisfactory service in the ¹["Inland Revenue"] Department or the Customs Department or judiciary or in a revenue collecting agency of the Government for period of not less than ten years in a post or posts in a grade not less than Grade 17; or
 - (f) for the purpose of valuation of such assets as require specialized knowledge not available to persons qualified under clauses (a), (b), (c), (d) and (e) of this sub-rule, any person, who is in the opinion of the Commissioner is fit to be appointed as a valuer.
- (3) Notwithstanding anything contained in sub-rule (2), no person shall qualify for appointment as a valuer if the person-
- (a) has been dismissed or removed from Government service;
 - (b) is an un-discharged insolvent;
 - (c) has been convicted of any offence under any law or has been found guilty of misconduct in his professional capacity which, in the opinion of the Commissioner, renders him unfit to ²[be] registered as a valuer; or
 - (d) has been representing taxpayers before income tax authorities.

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "e" by SRO 392(I)/2009, dated May 19, 2009.

- (4) On receipt of an application under sub-rule (1), the Commissioner may make such inquiries or call for such further information or evidence as may be deemed necessary.
- (5) If the Commissioner is satisfied that a person should be appointed as a valuer for the purposes of section 222, the Commissioner shall notify the person in writing of the decision.
- (6) Where the Commissioner decides to refuse an application under this rule, the Commissioner shall give the applicant notice, in writing, of the decision including a statement of reasons for the decision.
- (7) The appointment of a value may be terminated by the Commissioner at his discretion at any time without assigning any reason and without any compensation.

¹[227. Scale of remuneration, fees and allowances for a valuer.-

- (1) A valuer appointed under section 222 shall not be paid any retention fee but would be entitled to remuneration at the following scale:-

	Rs.
Where the value of assets does not exceed Rs.1,000,000/-	5,000/-
Where the value of assets exceeds Rs.1,000,000/- but does not exceed Rs.5,000,000/-	10,000/-
Where the value of assets exceeds Rs.5,000,000/- but does not exceed Rs.10,000,000/-	20,000/-
Where the value of assets exceeds Rs.10,000,000/-	30,000/-

- (2) In addition to remuneration at the scale prescribed under sub-rule (1), a valuer shall be entitled to the following fee and allowance:-
 - (a) a fee of Rs.500/- per day in the event of attendance before the Appellate Tribunal in connection with the valuation made in any case; and
 - (b) traveling expenses to which a Government servant in BPS-17 is entitled.]

¹ Rule 227 substituted by SRO 392(I)/2009, dated May 19, 2009.

228. Valuation of assets.-

¹[(1) The valuation of immovable property for the purposes of section 111 shall be taken to be-

- ²[(a) the fair market value of immovable property shall be the value notified by the Board under sub-section (4) of section 68, in respect of area or areas specified in the said notifications;
- (b) if the fair market value of any immovable property of any area or areas has not been determined by the Board in the notification referred to in sub-section (4) of section 68, the fair market value of such immovable property shall be deemed to be the value fixed by the District Officer (Revenue) or provincial or any other authority authorized in this behalf for the purposes of stamp duty; and
- (c) in the case of agricultural land, the value shall be equal to the average sale price of the sales recorded in the revenue record of the estate in which the land is situated for the relevant period or time;
- (d) if in a case sale price recorded in the instrument of sale of any property is higher than the fair market value as determined under clauses (a), (b) and (c), the applicable price shall be higher of the two; and
- (e) in the case of sale price of any auctioned property or the fair market value as determined under clauses (a), (b) and (c), the higher price shall be applicable.]]

(2) For the purposes of section 111 and subject to sub-rule (2), the value of motor cars and jeeps shall be determined in the following manner, namely:-

- (a) the value of the new imported car or jeep shall be the C.I.F. value of such car or the jeep, as the case may be, plus the

¹ Sub-rule (1) substituted by SRO 392(I)/2009, dated May 19, 2009.

² Clauses (a), (b) and (c) substituted by the S.R.O. 978(I)/2016 dated 18.10.2016. Substituted clauses read as follows:-

- (a) in the case of open plot, the value determined by the development authority or government agency on the basis of the auction price in respect of similar plots in the area where the plot in question is situated or in case where such value is not determined, the value fixed by the District Officer Revenue or provincial authority authorized in this behalf for the purposes of stamp duty;
- (b) in the case of agricultural land, the value equal to the average sale price of the sales recorded in the revenue record of the estate in which the land is situated for the relevant period or time; or
- (c) in the case of constructed immovable property, value shall be determined at the fair market value as defined in section 68 or the value fixed by the District Officer (Revenue) whichever is higher."

amount of all charges, customs-duty, sales tax, levies, octroi fees and other duties and taxes leviable thereon and the costs incurred till its registration;

- (b) the value of a new car or jeep purchased from the manufacturer or assembler or dealer in Pakistan, shall be the price paid by the purchaser, including the amount of all charges, customs-duty, sales tax and other taxes, levies, octroi, fees and all other duties and taxes leviable thereon and the costs incurred till its registration;
 - (c) the value of used car or jeep imported into Pakistan shall be the import price adopted by the customs authorities for the purposes of levy of customs-duty plus freight, insurance and all other charges, sales tax, levies octroi, fees and other duties and taxes leviable thereon and the costs incurred till its registration;
 - (d) the value of a car or jeep specified in clause (a), (b) and (c) at the time of its acquisition shall be the value computed in the manner specified in the clause (a), (b) or (c), as the case may be, as reduced by a sum equal to ten percent of the said clause for each successive year, upto a maximum of five years; or
 - (e) the value of a used car or jeep purchased by an assessee locally shall be taken to be the original cost of the car or the jeep determined in the manner specified in clause (a), (b) or (c), as the case may be, as reduced by an amount equal to ten percent for every year following the year in which it was imported or purchased from a manufacturer.
- (3) In no case shall the value be determined at an amount less than fifty percent of the value determined in accordance with clause (a), (b) or (c) or the purchase price whichever is more.
- (4) For the purposes of section 61, the value of any property donated to a non-profit organization shall be determined in the following manner, namely:-
- (a) the value of articles or goods imported into Pakistan shall be the value determined for the purposes of levy of customs duty and the amount of such duty and sales tax, levies, fees, octroi and other duties, taxes or charges leviable thereon and paid by the donor;
 - (b) the value of articles and goods manufactured in Pakistan shall be the price as recorded in the purchase vouchers and the taxes, levies and charges leviable thereon and paid by the donor;

- (c) the value of articles and goods which have been previously used in Pakistan and in respect of which depreciation has been allowed, the written down value, on the relevant date as determined by the Commissioner;
- (d) the value of a motor vehicle shall be the value as determined in accordance with rule; and
- (e) the value of articles or goods other than those specified above, shall be the fair market value as determined by the Commissioner.

229. Filing of returns, statements and documents and issuance of orders, notices through computers.-

- (1) Notwithstanding anything contained in these rules taxpayer or any person responsible for furnishing the prescribed statements or returns may furnish such statement or return, on computer media and in such language, program arrangement and data formats and representations which are compatible with those of the ¹["Inland Revenue"] Department and any other technical specification as the ²[Federal Board of Revenue] may prescribe; accompanied by a certificate in the following form and duly signed by the person authorized to sign such statement or return or the department may issue notice orders, or communication or production of documents in appeals or courts taken through computers or scanning images duly certified, namely:-

CERTIFICATE

I, _____ S/o. _____ do hereby certify that the data and information contained in the enclosed disk, diskette, tape or cartridge or scanning image or electric communication is complete, correct and true to the best of my knowledge and belief.

I, further certify that the return of income contained in the aforementioned media have been duly verified and affirmed to be true by the respective assessee.

Signature _____

Name. (in block letters) _____

Designation _____

Date _____

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "RCIT or Committees" by SRO 392(I)/2009, dated May 19, 2009.

- (2) Notwithstanding anything contained in these rules, any order required to be made or notice to be issued or assessment or computation made, or document required to be prepared or issued under the Ordinance may be generated through the computer system and no such order, notice, assessment, computer document shall require the signature of the concerned officer whose name and designation is specified on the aforementioned documents.

230. Charges for various forms.-

The following forms shall be provided after 30th June, 2002 on payment as mentioned against each:-

Form	Charge
(i) Form of return of total income.	Rupees Five each.
(ii) Form of Wealth statement under section 116 of the Income Tax Ordinance.	Rupees Five each.

¹
[]

²
[231. Computation of export profits attributable to export sales.-

- (1) Where a taxpayer exports any goods manufactured in Pakistan, the taxpayer's profits attributable to export sales of such goods shall be computed in the following manner, namely:-
- where a taxpayer maintains separate accounts of the business of export of goods manufactured in Pakistan, the profits of the export business shall be taken to be such amount as may be determined by the Commissioner in accordance with the provisions of Ordinance on the basis of such accounts; or
 - in other cases, the profits of such business shall be taken to be an amount which bears to the total profits of the business of the taxpayer from the sale of goods, the same proportion as the export sales of goods manufactured in Pakistan bear to the total sales of goods.
- (2) For the purpose of sub-rule,-
- the expression "export sales" means the f.o.b. price of the goods exported;
 - the expression "total sales" means,-

¹ Rule 231 omitted by SRO 392(I)/2009, dated May 19, 2009.

² Rule 231 inserted by SRO 58(I)/2010, dated February 02, 2010.

- (i) the aggregate of export sales as determined under clause (a);
- (ii) the ex-factory price of goods sold in Pakistan, where the goods exported out of Pakistan were manufactured by the exporter; or
- (iii) the ex-godown price of goods sold in Pakistan, in other cases.]

¹[231A. Procedure for issuance of advance ruling under section 206A.-

- (1) A non-resident person desiring an advance ruling under section 206A of the Ordinance, 2001 (XLIX of 2001) shall make an application to the Federal Board of Revenue in the following form set out in the Schedule below.
- (2) The application under sub-section (1) shall be considered by a Committee consisting of the following members, namely:-
 - (a) Chairman, Federal Board of Revenue Chairman
 - (b) Member ²[(Inland Revenue)], FBR Member
 - (c) ³[Nominee of the Law and Justice Division not below the rank of BPS-21] Member
- (3) The Committee may obtain comments of the Commissioner ⁴[] concerned and, if it considers necessary, advice of a legal expert on the application and decide the issue, as it may deem appropriate, in a joint sitting or through circulation amongst its members.
- (4) Advance ruling for the purposes of this rule means determination by the Committee in relation to the transaction which has been undertaken or is proposed to be undertaken by a non-resident person the question of law specified in the application.
- (5) The advance ruling shall be binding on the Commissioner only in respect of the specific transaction on which such advance ruling is issued. The advance ruling shall continue to remain in force unless there is a change in facts or in the law on the basis of which the advance ruling was pronounced.

¹ Rule 231A and 231B inserted by SRO 130(I)/2004, dated February 27, 2004.

² The words and brackets "(Direct Taxes)" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The expressions substituted by SRO 68(I)/2020 dated 31st January 2020 the substituted expressions read as "Senior Joint Secretary, Law, Justice and Human Rights Division."

⁴ The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

- (6) The copy of the advance ruling pronounced by the Federal Board of Revenue shall be provided to the applicant and to the Commissioner¹ [] having jurisdiction over the case.
- (7) Notwithstanding anything contained in this rule, the advance ruling shall cease to be binding on the Commissioner, if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of the transaction on which advance ruling was issued.
- (8) An application filed under this rule shall be disposed of not later than ninety days of its receipt.

231B. Withdrawal of application. -

The applicant may withdraw the application made under rule 231A at any time before the advance ruling is issued.

SCHEDULE

[See sub-rule (1)]

**Application for advance ruling under section 206A
of the Income Tax Ordinance, 2001**

To

The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

The undersigned being duly authorized hereby apply on behalf of _____ (name of the non-resident) for advance ruling under section 206A of the Income Tax Ordinance, 2001 (XLIX of 2001).

2. Necessary details of the transaction are set out below and in the Annexure to this application.

3. The following documents as required under rule 231A of Income Tax Rules, 2002 are enclosed:-

- (a) _____
- (b) _____
- (c) _____
- (d) _____
- (e) _____

¹ The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Annexure

[See paragraph 2 of the Schedule]

- (1) Name of the non-resident person (in block letters) _____
- (2) Permanent address and telephone and fax numbers of the non-resident person (in block letters) _____
¹[]
- ²[]
- (5) Country of origin _____
- (6) National Tax Number _____
- (7) The following is the statement of the relevant facts of the transaction having bearing on the question(s) on which the resolution is required (Please annex extra sheet, if required):
- (8) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) on which advance ruling is required (Please annex extra sheet, if required) is as follows:-
- (9) The undersigned, solemnly declare that :-
 - (a) full and true particulars of the transaction relevant for the purposes of advance ruling applied for have been disclosed and no material aspect affecting the determination of the application of the Income Tax Ordinance, 2001, in this behalf has been withheld; and
 - (b) that the above issue(s) is/ are not pending before any Income Tax Authority, Appellate Tribunal or Court for adjudication.

Yours faithfully,

¹ Serial (3) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted serial read as under:
 "(3) Address in Pakistan _____"

² Serial (4) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted serial read as under:
 "(4) Telephone Number _____ Fax Number _____"

Signature _____
 Name (in block letters) _____
 Designation _____
 Address in Pakistan _____
 Telephone No. _____
 Fax No. _____]

¹[]

¹ Rule 231C substituted through SRO 69(I)/2019 dated 24th January, 2019, substituted rule 231C read as follows:

¹ [231C. Income tax ¹[alternative] dispute resolution.-

- (1) This rule shall apply to all cases of disputes brought or specified for resolution under section 134A.
- (2) In this rule, unless there is anything repugnant in the subject or context,-
 - (a) "applicant" means a person or a class or persons ¹[in case identical issues are involved] who has brought a dispute for resolution under section 134A;
 - (b) "Board" means the Federal Board of Revenue.
 - (c) "Committee" means a Committee constituted under sub-section (2) of section 134A; and
 - (d) "dispute" means any matter of income tax pertaining to liability of income tax, admissibility of refund, waiver or fixation of penalty or fine, relaxation of any period or procedural and technical condition as specified in sub-section (1) of section 134A.
- (3) Any person or class of persons interested for resolution of any dispute under section 134A shall submit a written application for alternative dispute resolution to the Board in the form as set out in the Schedule below.
- (4) The Board, after examination of the contents of an application by a taxpayer and facts stated therein and on satisfaction that the application may be referred to a Committee for the resolution of the hardship or dispute, shall constitute a Committee consisting of the following members, namely:-
 - (a) the ¹[Chief Commissioner], [Inland Revenue having jurisdiction over the case];
 - (b) a Fellow of Chartered Accountants, registered with the Institute of Chartered Accountants of Pakistan or an Associate of Cost and Management Accountant, an advocate of High Court or Income Tax Practitioner ¹[]; and
 - (c) a reputable taxpayer.
- (5) [The Chief Commissioner Inland Revenue having jurisdiction over the case shall be the Chairperson of the Committee.]
- (6) The Committee shall decide the dispute through consensus within one hundred and twenty days from the date of its appointment by the Board.]
- (7) The Chairman of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may inter-alia, include the following, namely:-¹
 - (a) to decide about the place of sitting of the Committee, [];
 - (b) to specify date and time for conducting proceedings by the Committee;
 - (c) [to conduct the proceedings of the Committee as he thinks appropriate];
 - (d) to issue notices by courier or registered post or electronic mail to the applicant;
 - (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;

- (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
- (g) to consolidate recommendations of the Committee and submission of a conclusive report to the Board; and
- (h) for any other matter covered under these rules.
- (8) The Committee may conduct inquiry, seek expert opinion, direct any ¹[" officer of Inland Revenue"] or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.
- (9) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to formulate its recommendations in respect of any matter specified in sub-section (1) of section 134A.
- (10) The applicant may withdraw the application made under sub-rule (3) of these rules at any time before the Committee submits its recommendations to the Board.

¹
[***]

- (12) The Chairman of the Committee shall [communicate the decision] of the Committee to the Board, applicant and the concerned Commissioner, simultaneously.
- [(12A) The decision of the Committee under sub-rule (12) shall be binding on the Commissioner where the applicant has withdrawn the appeal pending before any appellate authority or the court of law and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the Committee upon the applicant, the decision of the Committee shall not be binding on the Commissioner.]

[omitted]
[omitted]
[omitted]
[omitted]
[omitted]

- (18) Notwithstanding anything contained in this rule an order passed by the Board shall cease to exist if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of dispute or hardship on which the said order was passed and all decisions, orders and judgments modified under the said order shall deemed to be re modified.

THE SCHEDULE

[See sub-rule (3)]

Application for ¹[alternative] dispute resolution under section 134A of the Income Tax Ordinance, 2001

To
The Chairman,
Federal Board of Revenue,
Islamabad
Dear Sir,

The undersigned being duly authorized hereby apply _____ (name and address of the applicant) for dispute to hardship resolution under section 134A of the Income Tax Ordinance, 2001 (XLIX of 2001).

- 2. Necessary details of the dispute or hardship are set out below and in the annexure to this application.

3. A request is made to constitute a Committee as provided under sub-rule (4) of rule 231C of Income Tax Rules, 2002.
4. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
- (b) _____
- (c) _____

Yours faithfully,

Signature _____

Name (in block letters) _____

NTN _____

Address _____

Date _____

Annexure

[See paragraph 2 of the Schedule]

- (1) Name of the applicant (in block letters) _____
- (2) National tax number _____
- (3) Address of the applicant _____
- (4) Telephone Number _____ Fax Number _____
- ¹[(4A) Tax year to which the dispute or hardship relates _____]
- (5) The Commissioner with whom a dispute has arisen _____
- (6) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the question(s) on which the resolution is required (Please annex extra sheet, if required):-
- (7) Statement containing the applicant's interpretation of law or facts, as the case may be in respect of question(s) on which resolution is required (Please annex extra sheet, if required) is as follows:-
- (8) The extent or the amount of tax which the applicant agrees to pay, if any.
- (9) The undersigned, solemnly declare that,-
- (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under the Income Tax Ordinance, 2001, in this behalf has been withheld;
- (b) that the above issue(s) is/are pending before____(name of the appellate forum, ITAT or court)/ not pending before any forum, ITAT, High Court or Supreme Court of Pakistan for adjudication¹[.]

¹[]

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Date _____]

¹[231C. Alternative dispute resolution. — ²[] ³[(1) Subject to sub-rule (3), this rule shall apply to all cases of disputes brought for resolution as specified in sub-section (1) of section 134A.

¹ Rule 231C substituted through SRO 1249(I)/2020 dated 23rd November, 2020. Substituted rule 231C read as follows:

“231C. Alternative dispute resolution. — (1) This rule shall apply to all cases of disputes brought or specified for resolution under section 134A.

- (2) In this rule, unless there is anything repugnant in the subject or context,-
- (a) "applicant" means an aggrieved person or a class or persons who has brought a dispute for resolution under section 134A;
 - (b) "Committee" means a Committee constituted under sub-section (2) of section 134A; and
 - (c) "dispute" means any grievance of the applicant pertaining to—
 - (i) the liability of tax against the aggrieved person, or admissibility of refunds, as the case may be;
 - (ii) the extent of waiver of default surcharge and penalty; or
 - (iii) any other specific relief required to resolve the grievance as specified in sub-section (1) of section 134A.
- (3) Any person or class of persons interested for resolution of any dispute under section 134A shall submit a written application for alternative dispute resolution to the Board in the form as set out in Part I of the Schedule to this rule.
- (4) The Board, after examination of the contents of an application by a taxpayer and facts stated therein and on satisfaction that the application may be referred to a Committee for the resolution of the hardship or dispute, shall appoint and notify a Committee, within a period of sixty days from the receipt of application specified under sub-rule (3), consisting of the following members, namely:-
- (a) an officer of Inland Revenue not below the rank of Commissioner to be nominated by the Board;
 - (b) a person nominated by the applicant in the form mentioned in sub-rule (3) from a panel notified by the Board, comprising—
 - (i) senior chartered accountants and senior advocates having experience in the field of taxation; and
 - (ii) reputable businessmen as nominated by Chambers of Commerce and Industry; and
 - (c) a retired judge not below the rank of District and Sessions Judge, to be nominated under sub-rule (5).
- (5) The members of the Committee appointed under clauses (a) and (b) of sub-rule (4) shall decide through consensus the third member for nomination under clause (c) of sub-rule (4) from a list notified by the Board, whereafter, the appointment of the three-member Committee shall be notified by the Board.
- (6) The Board shall notify a panel of a retired judge not below the rank of District and Sessions Judge, senior chartered accountants, senior advocates and reputable businessmen in accordance with eligibility criteria specified in Part II of the Schedule to this rule.
- (7) The retired judge appointed under clause (c) of sub-rule (4) shall be the Chairperson of the Committee.

-
- (8) After notification of the Committee under sub-rule (5), the applicant or the Commissioner or both, as the case may be, shall withdraw any appeal relating to the dispute pending before any court of law or an appellate authority in the form as set out in Part III of the Schedule to this rule.
 - (9) The Committee appointed and notified under sub-rule (4) shall commence proceedings after receipt of order of withdrawal of appeal from the Board.
 - (10) The Chairperson of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may, *inter-alia*, include the following, namely:-
 - (a) to decide about the place of sitting of the Committee, in consultation with the Chief Commissioner having jurisdiction over the applicant;
 - (b) to specify date and time for conducting proceedings by the Committee;
 - (c) to supervise the proceedings of the Committee;
 - (d) to issue notices by courier or registered post or electronic mail to the applicant;
 - (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;
 - (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
 - (g) to consolidate decision of the Committee and communicate it to the Board, the Commissioner and the applicant; and
 - (h) for any other matter covered under these rules.
 - (11) The Committee may conduct inquiry, seek expert opinion, direct any officer of Inland Revenue or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.
 - (12) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to decide the matter specified in sub-section (1) of section 134A.
 - (13) Decision of its majority members shall be construed decision of the Committee and the Committee shall decide the dispute within one hundred and twenty days from the date of receipt of order of withdrawal from the Board mentioned in sub-rule (9) and communicate the same to the Board, the Commissioner and the applicant.
 - (14) The decision of the Committee under sub-rule (13) shall be binding on the Commissioner and the aggrieved person.
 - (15) On receipt of the Committee's decision, the applicant shall make payment of income tax and other taxes as specified by the Committee in its decision and the Commissioner shall modify order as per decision of the Committee.
 - (16) The Chairman of the Committee appointed under sub-rule (7) shall be paid a lump sum one-time remuneration of seventy five thousand rupees or four percent of the disputed tax demand, whichever is less.
 - (17) The member of the Committee appointed under clause (b) of the sub-rule (4) shall be paid a lump sum one-time remuneration of fifty thousand rupees or three percent of the disputed tax demand, whichever is less.
 - (18) The remuneration specified in sub-rules (16) and (17) shall be paid by the Board from its budget allocation within fifteen days of the receipt of the order under sub-rule (13).

THE SCHEDULE

Part I

[see sub-rule (3)]

**Application for Alternative Dispute Resolution
under section 134A of the Income Tax Ordinance, 2001**

To,
The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

The undersigned being _____ (name and address of the applicant) duly authorized hereby apply for hardship and dispute resolution under section 134A of the Income Tax Ordinance, 2001 (XLIX of 2001).

2. Necessary details of the dispute or hardship are set out below and in the Annexure to this application.

3. A request is made to constitute a Committee as provided under sub-rule (4) of rule 231C of Income Tax Rules, 2002.

4. As provided in clause (ii) of sub-section (2) of section 134A read with clause (b) of sub-rule (4) of rule 231C, I hereby nominate Mr/Ms _____ (name and address of the senior chartered accountant or senior advocate or reputable businessman from a panel notified by the Board).

5. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
- (b) _____
- (c) _____

Yours faithfully,

Signature _____
Name (in block letters) _____
NTN _____
Address _____
Date _____

Annexure

[see paragraph 2 of the Schedule]

- (1) Name of the applicant (in block letters) _____
- (2) National tax number _____
- (3) CNIC (for individuals) _____
- (4) Address of the applicant _____
- (5) Telephone Number _____ e-mail address _____
Fax Number _____
- (6) Tax year to which the dispute or hardship relates _____
- (7) The Commissioner with whom a dispute has arisen _____
- (8) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the questions on which the resolution is required (Please annex extra sheet, if required):-

- _____

(9) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of questions on which resolution is required (Please annex extra sheet, if required) is as follows:-

- (10) The extent or the amount of tax which the applicant agrees to pay, if any.
Rs. _____

- (11) The undersigned, solemnly declares that-
(a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under the Income Tax Ordinance, 2001 (XLIX of 2001), in this behalf has been withheld;
(b) the above issues are pending adjudication before (name of the appellate forum, ATIR or Court)/ not pending before any forum, ATIR, High Court or Supreme Court of Pakistan.

Yours faithfully,

Signature _____
Name (in block letters) _____
Designation _____
Date _____

Part II

[see sub-rule (6)]

Following shall be the eligibility criteria for a retired judge not below the rank of a District and Session judge, Chartered Accountant, Advocate and reputable businessman.—

- (i) The retired Judge not below the rank of District Session Judge shall have at least fifteen years experience of tax practice or tax adjudication, and shall not be more than sixty five years old.
- (ii) The Chartered Accountant shall be a member of Institute of Chartered Accountants of Pakistan and shall have minimum ten years experience of practice as a chartered accountant with at least five years of tax related practice and shall have in depth understanding of complex tax issues. He shall not be more than sixty five years old.
- (iii) The advocate shall hold degree in LL.B from a recognized Institute having in depth understanding of complex tax issues and shall have at least two reported tax cases or three other reported cases or five unreported cases of appellate tribunal inland revenue or higher courts. He shall have a minimum ten years experience including at least five years tax related practice and shall not be more than sixty five years old.
- (iv) A reputable businessman shall have a Master Degree from Higher Education Commission recognized University or Foreign University with in depth understanding of complex tax issues and shall be a proprietor or director or partner of a business concern having a turnover of over one hundred million

rupees in each of the past three years. He shall not be more than sixty five years old.

Part III

[see sub-rule (8)]

**Before The [mention the respective appellate authority]
ITA No. / ITRA No / CA No. [mention whichever is applicable]**

Name of the Appellant / Respondent [mention whichever is applicable]

Address

Versus

Name of the Appellant / Respondent [mention whichever is applicable]

Address

**Subject: APPLICATION FOR WITHDRAWAL OF APPEAL UNDER SUB-SECTION (3)
OF SECTION 134A OF THE INCOME TAX ORDINANCE, 2001**

Respectfully submitted,

1. That the appellant's appeal or reference application or civil appeal [mention whichever is applicable] in ITA No. / ITRA No / CA No [mention whichever is applicable] is pending.
2. That the appellant has filed an application to the Federal Board of Revenue for constitution of Alternative Dispute Resolution Committee under section 134A of the Income Tax Ordinance, 2001 read with rule 231C of the Income Tax Rules, 2002 and on appellant's application, the Federal Board of Revenue has constituted a Committee for resolution of the appellant's dispute.
3. That under the provision of sub-section (3) of section 134A of the said Ordinance read with sub-rule (8) of rule 231C of Income Tax Rules, 2002 the appellant withdraws the aforesaid appeal or reference application or civil appeal as ITA No. / ITRA No. / CA No. [mention whichever is applicable].
4. Therefore it is prayed that the aforesaid appeal or reference application or civil appeal may be disposed of as withdrawn and an original certified order of withdrawal under sub-section (4) of section 134A of the aforesaid Ordinance may kindly be communicated to the Member (Inland Revenue Operations), Federal Board of Revenue without prejudice to reinstatement of appellant's aforesaid appeal or reference application or civil appeal under sub-section (8) of section 134A of the aforesaid Ordinance if the respondent doesn't withdraw appeal, if any, or the Committee constituted under section 134A fails to make a decision within the stipulated time.

Applicant

Signature

Name

Complete Address]

² The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

³ Sub-rules (1) to (15) substituted by SRO 1377(I)/2024 dated 06.09.2024. The substituted sub-rules read as follows:

"(1) This rule shall apply to all cases of disputes brought or specified for resolution under section 134A.

(2) In this rule, unless there is anything repugnant in the subject or context, s-

(a) "applicant" means an aggrieved person or a class of persons in case identical issues are involved who has brought a dispute for resolution under section 134A; and

(b) "Committee" means a Committee constituted under sub-section (2) of section 134A.

(3) Any person or class of persons interested for resolution of any dispute under section 134A shall submit a written application for alternative dispute resolution to the Board in the form as set out in Part I of the Schedule to this rule.

(4) The Board, after examination of the contents of an application by a taxpayer and facts stated therein and on satisfaction that the application may be referred to a committee for the resolution of the hardship or dispute, shall appoint and notify a Committee, within a period of sixty days from the receipt of application specified under sub-rule (3), consisting of the following members, namely: -

- (a) Chief Commissioner Inland Revenue having jurisdiction over the case; and
- (b) two persons from a panel notified by the Board comprising of chartered accountants, cost and management accountants, advocates, having minimum of ten years' experience in the field of taxation and reputable businessmen.

(5) The Chief Commissioner Inland Revenue having jurisdiction over the case shall be Chairperson of the Committee.

(6) The Board shall notify a panel comprising of chartered accountants, cost and management accountants, advocates, having minimum of ten years' experience in the field of taxation and reputable businessmen, in accordance with eligibility criteria specified in Part II of the Schedule to this rule.

(7) The Committee shall decide the dispute through consensus within one hundred and twenty days from the date of its constitution by the Board.

(8) The decision of the Committee under sub-rule (7) shall be binding on the Commissioner when the applicant, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in the form as set out in Part III of the Schedule to this rule and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the Committee upon the applicant, the decision of the Committee shall not be binding on the Commissioner.

(9) The Chairperson of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may *inter-alia*, include the following, namely:-

- (a) to decide about the place of sitting of the Committee;
- (b) to specify date and time for conducting proceedings by the Committee;
- (c) to conduct the proceedings of the Committee as he things appropriate;
- (d) to issue notices by courier or registered post or electronic mail to the applicant;
- (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;
- (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
- (g) to consolidate recommendations of the Committee and submission of a conclusive report to the Board; and
- (h) for any other matter covered under these rules.

(10) The Committee may conduct inquiry, seek expert opinion, direct any officer of Inland Revenue or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.

(11) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to decide the matter specified in sub-section (1) of section 134A.

(12) If the Committee fails to decide within the period of one hundred and twenty days under sub-rule (7), the Board shall dissolve the Committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending.

(13) On receipt of the Committee's decision the applicant may make the payment of income tax and other taxes as decided by the Committee under sub- rule (7) and all decisions and orders made or passed shall stand modified to the extent.

(14) A member of the Committee appointed under clause (b) of the sub-rule (4) shall on decision of the application by the Committee of which he is a Member, be paid a lump sum one time remuneration of one hundred thousand rupees for his services.

(15) The remuneration specified in sub-rule (14) shall be paid by the Board from its budget allocation within fifteen days of the receipt of the decision of the Committee under sub-rule (13)."

(2) In this rule, unless there is anything repugnant in the subject or context,

-
- (a) "applicant" means an aggrieved person or a class of persons in case identical issues are involved who have brought a dispute for resolution under section 134A;
 - (b) "Committee" means a committee constituted under subsection (3) of section 134A; and
 - (c) "State-owned enterprise" shall have the same meaning as assigned thereto in the State-Owned Enterprises (Governance and Operations) Act, 2023 (VII of 2023).

(3) In the case of a state-owned enterprise, this rule shall apply to any dispute irrespective of the amount of liability of tax mentioned in clause (a) of sub-section (I) of section 134A, and it is mandatory for the state-owned enterprise to apply to the Board for appointment of a Committee if it is aggrieved.

(4) Any person or class of persons including a state-owned enterprise seeking resolution of any dispute under section 134A shall submit a written application for alternate dispute resolution to the Board in the Form as set out in Part I of the Schedule to this rule.

(5) The application submitted under sub-rule (4) shall be accompanied by —

- (a) an initial proposition for resolution of the dispute as set out in Part IA;
- (b) an offer of tax payment as set out in Part 1B;
- (c) an undertaking as set out in Part IC that the applicant shall accept the decision of the Committee which shall be binding on him in all respects and that he shall on receipt of the decision immediately withdraw any and all pending litigation or cases of any kind in respect of the dispute mentioning details thereof; and
- (d) in the case of a state-owned enterprise, it shall withdraw any and all such pending litigation and cases immediately which shall be mentioned in the undertaking submitted under clause (c) of this subrule.

(6) The Board shall notify a panel comprising officers of Inland Revenue Service retired in BS-21 and above, chartered accountants, cost and management accountants, advocates, having minimum of ten years' experience in the field of taxation and reputable businessmen, in accordance with eligibility criteria specified in Part II of the Schedule to this rule.

(7) The member of the Committee mentioned in clause (ii) of sub-section (3) of section 134A of the Ordinance shall provide secretariat support to the Committee.

(8) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, and shall decide the dispute by majority, within forty-five days of its appointment, extendable by another fifteen days, for reasons to be recorded in writing.

(9) The decision of the Committee under sub-rule (8) shall be binding on the Commissioner when the applicant; being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in the form as set out in Part III of the Schedule to this rule and has communicated the order of the withdrawal to the Commissioner:

Provided that if the order of the withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the Committee upon the aggrieved person, the decision of the Committee shall not be binding on the Commissioner.

(10) On receipt of the Committee's decision the applicant shall make the payment of income tax and other taxes as decided by the Committee under this rule and all decisions and orders made or passed shall stand modified to that extent.

¹[(11) Members of the Committee appointed under clauses (i) and (iii) of sub-section (3) of section 134A of the Ordinance shall, after the decision by the Committee under sub-rule (8), be paid a lump sum one-time remuneration as under: —

- (a) three hundred thousand Rupees and one hundred and fifty thousand Rupees for the Chairperson and member of the Committee respectively except the Chief Commissioner Inland Revenue, if the amount of tax liability is up to fifty million Rupees;
- (b) five hundred thousand Rupees and two hundred and fifty thousand Rupees for the Chairperson and member of the Committee respectively except the Chief Commissioner Inland Revenue, if the amount of tax liability exceeds fifty million Rupees; and
- (c) Chairperson or a member of the Committee may be allowed TA/DA equal to the entitlement of BPS-22 and BPS-21 officers of the Federal Government respectively.]

(12) The remuneration specified in sub-rule ²[(11)] shall be paid by the Board from its budget allocation within fifteen days of the receipt of the decision of the Committee.]

¹ Sub-rule (11) substituted by the S.R.O. 2076(I)/2025 dated 06.11.2025. The substituted sub-rule read as follows:

“(11) Members of the Committee appointed under clauses (i) and ¹[(iii)] of sub-section (3) of section 134A of the Ordinance shall on decision of the application by the Committee, be paid a lump sum one-time remuneration of one hundred thousand rupees each for their services.”

² The expression (10) substituted by S.R.O. 1786(I)/2024 dated 07.11.2024.

THE SCHEDULE

Part I

[see ¹[sub-rule (4)]]

**Application for Alternative Dispute Resolution
under section 134A of the Income Tax Ordinance, 2001**

To,
The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

The undersigned being _____ (name and address of the applicant) duly authorized hereby apply for hardship and dispute resolution under section 134A of the Income Tax Ordinance, 2001(XLIX of 2001).

2. Necessary details of the dispute or hardship are set out below and in the Annexure to this application.

3. A request is made to constitute a Committee as provided under sub-rule (4) of rule 231C of Income Tax Rules, 2002.

4. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
- (b) _____
- (c) _____

Yours faithfully,
Signature

Name (in block letters)

NTN

Address

Date

Annexure

[see paragraph 2 of the Schedule]

- (1) Name of the applicant (in block letters) _____
- (2) National tax number _____
- (3) CNIC (for individuals) _____

¹ The expression "sub-rule (3)" substituted by SRO 1377(I)/2024 dated 06.09.2024.

- (4) Address of the applicant _____
- (5) Telephone Number _____ e-mail address _____
Fax Number _____
- (6) Tax year to which the dispute or hardship relates _____
- (7) The Commissioner with whom a dispute has arisen _____
- (8) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the questions on which the resolution is required (Please annex extra sheet, if required):-

- (9) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of questions on which resolution is required (Please annex extra sheet, if required) is as follows:-

- (10) The extent or the amount of tax which the applicant agrees to pay, if any.
Rs. _____
- (11) The undersigned, solemnly declares that-
- (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under the Income Tax Ordinance, 2001 (XLIX of 2001), in this behalf has been withheld;
- (b) the above issues are pending adjudication before (name of the appellate forum, ATIR or Court)/not pending before any forum, ATIR, High Court or Supreme Court of Pakistan.

Yours faithfully,
Signature

Name (in block letters)

Designation

Date

¹[Part IA

[see clause (a) of sub-rule (5)]

An initial proposition for resolution of the dispute

To,
The Chairman,
Federal Board of Revenue,
Islamabad.

I submit following initial proposition for resolution of
the dispute

- (1) _____
(2) _____
(3) _____

Yours faithfully

Signature
Name (in block letters)
NTN
Date

Part IB

[see clause (b) of sub-rule (5)]

An offer of tax payment

To,
The Chairman,
Federal Board of Revenue,
Islamabad.

I offer to make payment of income tax amounting to Rs.
_____ on tax matter involved in the application
filed under sub-rule (4).

Yours faithfully

Signature
Name (in block letters)
NTN
Date

¹ Part IA, Part IB and Part IC inserted by SRO 1377(I)/2024 dated 06.09.2024.

Part IC

[see clause (c) of sub-rule (5)]

Undertaking

To,
The Chairman,
Federal Board of Revenue,
Islamabad.

I hereby undertake under the provisions of clause (b) of subsection (2) of section 134A of the Income Tax Ordinance, 2001 (XLIX of 2001), read with clause (c) of sub-rule (5) of rule 231C of the Income Tax Rules, 2002, that —

- (a) I, the applicant shall accept the decision of the Committee which shall be binding on me in all respects;
- (b) I, the applicant shall on receipt of the decision immediately withdraw any and all pending litigation or cases of any kind filed by me, or on my behalf or instructions, filed by my authorized representative, in respect of the dispute as detailed below:
- (i) _____
- (ii) _____
- (iii) _____
- (c) I, as Chief Financial Officer or representative of the SOE, have withdrawn all pending litigation and cases as per details given below:
- (i) _____
- (ii) _____
- (iii) _____

Yours faithfully

Signature
Name (in block letters)
NTN
Date.]

Part II*[see sub-rule (6)]*

Following shall be the eligibility criteria for Chartered Accountant, Cost and Management Accountant, Advocate and reputable businessman.—

- (i) The Chartered Accountant shall be a member of Institute of Chartered Accountants of Pakistan and shall have minimum ten years experience of practice as a chartered accountant with at least five years of tax related practice and shall have in depth understanding of complex tax issues. He shall not be more than sixty five years old.
- (ii) The Cost and Management Accountant shall be a member of Institute of Cost and Management Accountants of Pakistan and shall have minimum ten years experience of practice as a Cost and Management Accountant with at least five years of tax related practice and shall have in depth undertaking of complex tax issues. He shall not be more than sixty five years old.
- (iii) The advocate shall hold degree in LL.B from a recognized Institute having in depth understanding of complex tax issues and shall have at least two reported tax cases or three other reported cases or five unreported cases of appellate tribunal inland revenue or higher courts. He shall have a minimum ten years experience including at least five years tax related practice and shall not be more than sixty five years old.
- (iv) A reputable businessman shall have a Master Degree from Higher Education Commission recognized University or Foreign University with in depth understanding of complex tax issues and shall be a proprietor or director or partner of a business concern having a turnover of over one hundred million rupees in each of the past three years. He shall not be more than sixty five years old ¹; and
- (v) An officer of Inland Revenue Service retired in BPS - 21 or above who has not been engaged in private tax practice any time after his retirement.]

Part III

¹ Full stop substituted and new clause (v) inserted by SRO 1377(I)/2024 dated 06.09.2024.

[see ¹[sub-rule (9)]]

**Before The [mention the respective appellate authority]
ITA No. / ITRA No / CA No. [mention whichever is applicable]**

Name of the Appellant / Respondent [mention whichever is applicable]
Address

Versus

Name of the Appellant / Respondent [mention whichever is applicable]
Address

Subject: APPLICATION FOR WITHDRAWAL OF APPEAL UNDER ²[SUB-SECTION (8)] OF SECTION 134A OF THE INCOME TAX ORDINANCE, 2001

Respectfully submitted,

1. That the appellant's appeal or reference application or civil appeal [mention whichever is applicable] in ITA No. / ITRA No / CA No [mention whichever is applicable] is pending.
2. That the appellant has filed an application to the Federal Board of Revenue for constitution of Alternative Dispute Resolution Committee under section 134A of the Income Tax Ordinance, 2001 read with rule 231C of the Income Tax Rules, 2002 and on appellant's application, the Federal Board of Revenue has constituted a Committee for resolution of the appellant's dispute.
3. That under the provision of ³[sub-section (8)] of section 134A of the said Ordinance read with ⁴[sub-rule (9)] of rule 231C of Income Tax Rules, 2002 the appellant withdraws the aforesaid appeal or reference application or civil appeal as ITA No. / ITRA No. / CA No. [mention whichever is applicable].
4. Therefore it is prayed that the aforesaid appeal or reference application or civil appeal may be disposed of as withdrawn without prejudice to reinstatement of appellant's aforesaid appeal or reference application or civil appeal if the committee constituted under section 134A fails to make a decision within the stipulated time.

Applicant

Signature
Name
Complete Address.]

¹ The expression "sub-rule (8)" substituted by SRO 1377(I)/2024 dated 06.09.2024.

² The expression "sub-section (6)" substituted by SRO 1377(I)/2024 dated 06.09.2024.

³ The expression "sub-section (6)" substituted by SRO 1377(I)/2024 dated 06.09.2024.

⁴ The expression "sub-rule (8)" substituted by SRO 1377(I)/2024 dated 06.09.2024.

¹[231CA. **Procedures for assessment oversight committee.** - (1) This rule shall apply to all cases of settlement filed under section 122D of the Ordinance.

(2) In this rule, unless there is anything repugnant in the subject or context, -

(a) "applicant" means a person or a class of persons who has filed a case for settlement under section 122D of the Ordinance;

(b) "Committee" means a Committee constituted under sub-section (5) of section 122D of the Ordinance; and

(c) "settlement application" means an application made by a person to the Committee under sub-section (1) of section 122D.

(3) A settlement application shall be made electronically by the applicant in person or by his authorised representative, under section 122D for agreed assessment to the Committee on IRS Web Portal.

(4) A settlement application shall be preferred to the Committee after the date of service of the notice issued under sub-section (9) of section 122 of the Ordinance and before finalization of assessment.

(5) The Commissioner shall not conclude assessment proceedings under section 122 if an application, made against the notice issued under sub-section (9) of section 122, lies pending before the Committee.

(6) The Committee, after examination of the contents of an application submitted by an applicant and facts stated therein and on scrutiny of requisitioned record, if any, shall afford opportunity of being heard to the applicant in writing.

(7) The Committee shall finalize the applications filed under section 122D of the Ordinance within thirty days of receipt of application or within an extended period of sixty days, for reasons to be recorded in writing by the Committee.]

²[231CB. **Independent case scrutiny committees.** - (1) This rule shall provide for constitution of independent case scrutiny committees.

(2) In this rule, unless there is anything repugnant in the subject or context, -

(a) "Chairman" means the chairman of the independent case scrutiny Committee;

(b) "Commissioner" means as defined in clause (13) of section 2 of the Income Tax Ordinance 2001 (XLIX of 2001);

(c) "Committee" means any of the Independent Case Scrutiny Committees constituted under these rules for specified territorial jurisdiction;

¹ Rule 231CA inserted by SRO 1184(I)/2020 dated November 06, 2020.

² Rule 231CB inserted by S.R.O. 1165(I)/2026 dated 27.07.2026.

- (d) "petition" means a petition to the Supreme Court under Article 185(3) of the Constitution of the Islamic Republic of Pakistan or Federal Constitutional Court, arising from any of the tax laws;
- (e) "reference" means a reference to the High Court under Section 133 of the Income Tax Ordinance, 2001 (XLIX of 2001);
- (f) "Secretary" means an officer of Inland Revenue nominated by the Board for the purposes of the Committee;
- (g) "Serving member of the Committee" means an in service officer of BS 20 or above of Inland Revenue service; and
- (h) "tax laws" means the Income Tax Ordinance, 2001 (XLIX of 2001), the Customs Act, 1969 (IV of 1969), the Sales Tax Act, 1990, and the Federal Excise Act, 2005 and includes any rules, regulations, or notifications issued thereunder.

(3) The Board by an order shall constitute the following committees with powers, functions and jurisdiction, namely: -

Committee No. 1			
S. No.	Member	Status	Functions and Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairman	(i) to timely examine each case and make recommendation to file or otherwise a reference before the High Court, a petition before the Supreme Court or Federal Constitutional Court; (ii) to review pending references and petitions periodically to determine whether continuation of litigation is warranted in the interest of revenue;
2	An Advocate having not less than fifteen years' experience in tax and commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	(iii) to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency; and (iv) to identify systemic issues requiring legislative or administrative intervention and recommend appropriate measures to the Board.
3	A senior serving or retired officer of the IRS of BS 20 or above	Member	Jurisdiction: References to be filed before Islamabad High Court and CPLAs before the Supreme Court and Federal Constitutional Court by LTO Islamabad, ¹ [] RTO Islamabad, RTO Peshawar, RTO Abbottabad DG I&I Islamabad and its Directorates

¹ The expression "CTO Islamabad," omitted by the S.R.O. 1286(I)/2026 dated 05.08.2026.

Committee No. 2			
S. No.	Member	Status	Functions & Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairman	(i) to timely examine each case and make recommendation to file or otherwise a reference before the High Court, a petition before the Supreme Court or Federal Constitutional Court;
2	An Advocate having not less than fifteen years' experience in tax and commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	(ii) to review pending references and petitions periodically to determine whether continuation of litigation is warranted in the interest of revenue;
3	A senior serving or retired officer of the IRS of BS 20 or above	Member	(iii) to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency; and (iv) to identify systemic issues requiring legislative or administrative intervention and recommend appropriate measures to the Board. Jurisdiction: References to be filed before Lahore High Court and CPLAs before the Supreme Court and Federal Constitutional Court by LTO Lahore, LTO Multan, CTO Lahore, ¹ [RTO-I Lahore, RTO-II Lahore,] RTO Rawalpindi, RTO Gujranwala, RTO Faisalabad, RTO Multan, RTO Bahawalpur, RTO Sialkot, RTO Sargodha and RTO Sahiwal.

¹ The expression "RTO Lahore," substituted by the S.R.O. 1286(I)/2026 dated 05.08.2026.

Committee No. 3			
S. No.	Member	Status	Functions & Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairman	(i) to timely examine each case and make recommendation to file or otherwise a reference before the High Court, a petition before the Supreme Court or Federal Constitutional Court; (ii) to review pending references and petitions periodically to determine whether continuation of litigation is warranted in the interest of revenue; (iii) to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency; and (iv) to identify systemic issues requiring legislative or administrative intervention and recommend appropriate measures to the Board. Jurisdiction: References to be filed before Sindh High Court, Balochistan High Court and CPLAs before the Supreme Court and Federal Constitutional Court by LTO Karachi, ¹ [CTO-I Karachi, CTO-II Karachi,] RTO-I Karachi, RTO-II Karachi, RTO Sukkur, RTO Hyderabad and RTO Quetta.
2	An Advocate having not less than fifteen years' experience in tax and commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	
3	A senior serving or retired officer of the IRS of BS 20 or above	Member	

(4) The Secretary as defined in clause (f) of sub-rule (2) of these rules shall provide secretariat and administrative support to the Committee and shall —

- (a) convene meetings with the approval of the Chairman, circulate the agenda, maintain minutes and records of proceedings;

¹ The expression "CTO Karachi," substituted by the S.R.O. 1286(I)/2026 dated 05.08.2026.

- (b) coordinate with the concerned field formations and obtain records, comments, briefs or any other information required by the Committee;
- (c) communicate the decisions, recommendations and directions of the Committee to the concerned Commissioners and field formations, and ensure necessary follow-up;
- (d) maintain the records, database and correspondence of the Committee;
- (e) keep the concerned Commissioners informed regarding the proceedings of cases before the Committee; and
- (f) perform such other functions as may be assigned by the Committee, the Chairman or the Board.

(5) The Committee may co-opt a Chartered Accountant as a non-voting member, where it is deemed necessary. The remuneration of such non-voting member shall be determined by the Board.

(6) The Board may, for the purpose of identifying suitable candidates, constitute a Search Committee, the composition, terms of reference and procedure whereof shall be determined by the Board.

(7) Proceedings and records placed before the Committee shall be confidential. Any member having a conflict of interest in a matter shall recuse himself, and such recusal shall be recorded in the minutes.

(8) The Secretary shall convene meetings, circulate agenda, maintain minutes and a case register or docket, and communicate recommendations of the Committee to the Commissioner concerned.

(9) The Commissioner having jurisdictions for the purposes of this rule shall, within ten days of receipt of the order of the ATIR or the High Court, refer a case for pre-filing scrutiny, and the Secretary shall place such cases before the Committee accordingly.

(10) The referral shall contain all material particulars including the manner of reference, documents required, revenue implications involved, questions of law requiring interpretation, precedents and settled law, basis of the case, the original decision, the appellate decision, where applicable, and the recommendations of the Commissioner concerned, where applicable, and all relevant documents shall be attached thereto.

(11) The Board may for reasons to be recorded in writing transfer the jurisdiction of a case from one scrutiny committee to another Committee.

(12) The Committee may call for any record, document, brief, or clarification from any office or field formation through the Secretary.

(13) The Committee shall convene on a daily basis, whether in person or online, and shall prioritize its workload so as to ensure that every recommendation is finalized within a period of fifteen days from the date of referral:

Provided that where, for reasons to be recorded in writing, a recommendation cannot be finalized within the said period, the Committee may extend the said period to such further time but not beyond limitation period provided in the law as may be necessary, subject to intimation to the Board.

(14) Where the Committee recommends non-pursuance of any case, the Secretary shall intimate the Commissioner concerned for compliance of such directions.

(15) The quorum for a meeting of the Committees shall be two Members, including the Chairman.

(16) The decision shall be taken by majority vote and shall be recorded in writing; any dissenting opinion, if recorded by a Member, shall form part of the official record.

(17) While making decision of filing of reference or petition, the committee shall keep in view the binding precedents set up by the Supreme Court of the Pakistan or Federal Constitution Court, revenue involved in the particular case or other similar cases and interpretation of law and facts of the case.

(18) If the Committee may not render a decision within the prescribed timeline (including any extension granted), the case shall be deemed to have been cleared for filing, subject to compliance with all other applicable legal requirements and the Secretary shall record in writing that the prescribed period has been lapsed and intimate Commissioner concerned accordingly.

(19) Where the period of limitation for filing a reference or petition is expiring within fifteen days, or where there is imminent and substantial revenue loss requiring urgent intervention, the matter shall be placed before the Chairman as an emergency case.

(20) The Chairman may, after prima facie satisfaction of urgency, approve filing of reference or petition.

(21) Any emergency approval granted under sub-rule (19) shall be subject to post-facto review by the full Committee within thirty days of the decision and the committee may decide to withdraw the case if the law and facts so permits.

(22) The Committee shall cause to be published, on a yearly basis, anonymized summaries of its recommendations, excluding confidential commercial information and taxpayer identifying details. The published summaries shall include the questions of law considered, the decision criteria applied, and the recommendations made.

(23) The Secretary shall maintain a searchable database of published decisions for reference by field formations and to ensure consistency in future decisions.

(24) Chairman and Members shall hold office for a term of one year which may be extendable for a further term on continued fitness and satisfactory performance, as may be decided by the Board.

(25) Chairman or any Member may resign from his office at any time by writing under his hand addressed to the Board with thirty days notice.

(26) Chairman or any Member may be removed by the Board on grounds of conflict of interest, misconduct, breach of confidentiality, or inability to perform functions, after providing an opportunity of being heard.

(27) The Chairman and Members of each Committee shall be paid fees as follows: -

- (a) the Chairman shall be entitled to a monthly fee of twelve hundred thousand rupees, and in addition thereto, a per case fee of twenty-five thousand rupees in respect of which a recommendation is made, whether in favour of filing or otherwise, subject to a maximum of twenty cases per month;
- (b) the Advocate Member shall be entitled to a monthly fee of eight hundred thousand rupees, and in addition thereto, a per case fee of twelve thousand and five hundred rupees in respect of which a recommendation is made, whether in favour of filing or otherwise, subject to a maximum of twenty cases per month;
- (c) where a retired officer of Inland Revenue is nominated as a Committee member, he shall be entitled to a monthly fee of eight hundred thousand rupees, and in addition thereto, a per case fee of twelve thousand and five hundred rupees in respect of which a recommendation is made, whether in favour of filing or otherwise, subject to a maximum of twenty cases per month;
- (d) the remuneration of the support staff shall be determined by the Board; and
- (e) The serving Board Member and the Secretary shall not be entitled to additional remuneration; except as provided in rules related to reward and honorarium.

(28) All Members shall be entitled to TA/DA for official travel as admissible to a grade 21 officer of the Federal Government.

(29) The Committee shall submit an annual report to the Board by the 31st of March each year, covering the preceding financial year and shall consist of,

- (a) the number of cases reviewed, and recommendations made (to file, not to file, or to withdraw);
- (b) the outcome of filed references and petitions (decided in favour, against, pending, or settled);
- (c) analysis of success rate and factors contributing to favorable or unfavorable outcomes;
- (d) revenue implications of decisions made pursuant to Committee recommendations;
- (e) identification of recurring legal issues and systemic problems requiring legislative or administrative intervention; and
- (f) recommendations for improving litigation management and enhancing the effectiveness of the Committee.

(30) The annual report shall be placed before the Board for consideration and appropriate action.]

¹[231D. Procedure for group taxation under section 59AA.-

- (1) For the purposes of this rule, a 100% owned company shall be a subsidiary company where another company, herein-referred to as "holding company", owns all equity shares of such company except those held by nominees to meet the statutory requirements of the Companies Ordinance, 1984 (XLVII of 1984).
- (2) A holding company and each of its subsidiary companies of 100% owned group which fulfill the conditions specified in section 59AA shall make separate application containing declaration of irrevocable option for group taxation as one fiscal unit to the concerned Commissioner in the form as set out in the Schedule below within the first quarter of the tax year for which group taxation is opted for.
- (3) The application shall be signed, in the case of a holding company, by the Chief Executive Officer of the holding company and in the case of a subsidiary company the Chief Executive Officer of the subsidiary company, identifying the Commissioner having jurisdiction over the holding company or as the case may be, subsidiary company, National Tax Number and Corporate Registration Number.
- (4) The holding company as well as each subsidiary company shall furnish a certificate issued by the Securities and Exchange Commission of Pakistan verifying that the company has been complying with the Code of Corporate Governance as notified from time to time by the SECP.
- (5) The return for the tax year following the option for group taxation shall be prepared as one fiscal unit under the name of the holding company and the tax liability shall be discharged or the refund shall be claimed respectively as if the business of the subsidiary companies were the business of the holding company. However, for that purpose, no effect shall be taken for losses including unabsorbed depreciation of subsidiary companies for the tax year prior to the exercise of option for group taxation. Along with the group return, copies of audited accounts of every company in the group shall be attached.
- (6) On option for group taxation under sub-section (2) of section 59AA, the subsidiary companies shall furnish their returns of income in their respective tax jurisdiction along with a copy of application for group taxation for record and future adjustments and intimating non-taxability of the returned income. The subsidiary companies shall also intimate to the Commissioner having jurisdiction over the holding company regarding their option for group taxation.
- (7) Taxation matters relating to the period prior to the adoption of one fiscal unit shall continue to be dealt with by the Commissioner having jurisdiction over the subsidiary company.

¹ Rule 231D inserted by SRO 392(I)/2009, dated May 19, 2009.

- (8) In case, there is divestment of a subsidiary company and the provisions of group taxation become inapplicable, no effect shall be taken for group taxation during the year of disposal.
- (9) All the provisions of the Ordinance, including withholding provisions as applicable on a holding company shall mutatis mutandis apply to a subsidiary company during the period when the group is taxed as one fiscal unit. Each company shall file independent withholding statements as required under the provisions of the Ordinance.
- (10) The relief under group taxation shall be limited only to those companies which are locally incorporated under the Companies Ordinance, 1984 (XLVII of 1984).
- (11) All companies opting for group taxation under section 59AA shall have the similar accounting period for computation of income.
- (12) The transaction by any company within the group and with its associated companies shall be carried out and recorded on arm's length basis.

SCHEDULE

(See sub-rule (2) of rule 231D)

APPLICATION/ DECLARATION FOR GROUP TAXATION
UNDER SECTION 59AA OF THE INCOME TAX ORDINANCE, 2001

To,
The Commissioner,

Dear Sir,

I _____ S/O _____ being Chief Executive of M/s. _____ (Name/ NTN and address of the holding company or as the case may be subsidiary company) duly authorized in this regard hereby apply on behalf of the aforesaid company for group taxation under section 59AA of the Income Tax Ordinance, 2001, in respect of the following companies of the group:-

S.No.	Name of the company	Address (Head Office/ postal)	NTN No.	Incorporation No.	Whether holding or subsidiary company	Commissioner having jurisdiction over holding/ subsidiary company
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2. The following documents are attached:-

- (i) Copies of incorporation certificates of the above mentioned companies seeking group taxation;
- (ii) Copy of the certificate issued by the SECP (as set out in Annexure to this Schedule) confirming that the company had complied with corporate governance requirements, as notified by the SECP, and are not defaulters of any rules or regulations.

3. It is declared that,-

- (i) the company asks for irrevocable option for group taxation as one fiscal unit;
- (ii) the companies in the group are locally incorporated under the Companies Ordinance, 1984; and
- (iii) the company complies with corporate governance requirements as notified by the Securities and Exchange Commission of Pakistan from time to time.

4. Further I certify that to the best of my knowledge and belief the information given in the application is correct and complete in accordance with the provisions of section 59AA of the Income Tax Ordinance, 2001.

Yours faithfully,

Signature _____

Name (in block letters) _____

CNIC _____

Designation _____

Date _____

ANNEXURE

(See paragraph 2(ii) of the Schedule)

CERTIFICATE FROM THE SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

It is certified that M/s. _____, incorporated at No. _____ dated _____ is a holding company having 100% share of the following subsidiary companies, namely:-

- (a) _____
- (b) _____
- (c) _____
- (d) _____

And the holding company and its subsidiary companies (mentioned above) have not violated any corporate governance requirements notified by the SECP from time to time, and the said companies are entitled to avail group taxation under section 59AA of the Income Tax Ordinance. The SECP shall also inform the ¹ ["Commissioner of Inland Revenue"] concerned, if any code of corporate governance is violated by the holding company or its subsidiary companies mentioned above availing the benefit of group taxation under section 59AA of the Income Tax Ordinance, 2001

Signature _____

Name of the issuing authority _____

Seal/Stamp _____

Date: _____

¹ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹[231E.- **Special Audit Panel.**-(1) This rule shall under section 177 of the Ordinance apply to all cases for conducting audit by the special audit panel as determined by the Commissioner in the light of sub-section (1B) of section 210 of the Ordinance.

(2) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following, namely:-

- (a) an officer or officers of Inland Revenue;
- (b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);
- (c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or
- (d) any other person as directed by the Board.

(3) Board shall invite firm of Chartered Accountant or Cost and Management Accountant through advertisement and shall determine their eligibility and remuneration on case to case basis or on the basis as determined by the Board.

(4) Special audit panel shall conduct audit, including a forensic audit of the income tax affairs of:-

- (a) any person, or
- (b) classes of persons

(5) The Commissioner shall determine the scope of audit under sub-rule (4) on case- to-case basis.

(6) Special audit panel shall be headed by a chairperson who shall be an officer of Inland Revenue.

(7) The chairperson of special audit panel shall be responsible for the procedure which may inter-alia include the following, namely:-

- (a) to decide in consultation with the Commissioner about the place of sitting of the special audit panel;
- (b) to specify date and time for conducting audit;
- (c) to supervise the proceedings of audit;
- (d) to issue notices by courier or registered post or electronic mail to the taxpayer under audit;
- (e) to requisition and produce records, documents, information from the taxpayer under audit and from other persons in respect of the taxpayer under audit; and

¹ Inserted by the SRO 31(I)/2016 dated 13.01.2016.

- (f) to ensure attendance of the taxpayer for hearing in person or through an advocate or representative.
- (8) The special audit panel may conduct inquiry or seek expert opinion as may be considered necessary.
- (9) Powers under section 175 and 176 of the Ordinance for conducting audit under sub-section (11) of section 177 of the Ordinance shall be exercised by an officer or officers of Inland Revenue.
- (10) Audit proceedings shall not be held invalid in case of absence of any member of the panel, other than chairperson.
- (11) The chairperson shall consolidate audit findings and get signatures of all other members of the panel for further action in light of sub-section (6) or sub-section (14) of section 177 of the Ordinance as deemed fit.
- (12) In case of difference of opinion among members of the special audit panel, the audit findings of majority members would carry weight, and the chairperson shall proceed as per sub-rule (11). In case the majority members do not include chairperson, then the special audit panel shall send the report of difference of opinion to the Commissioner and the Commissioner may decide either to constitute new special audit panel or send the said report to another officer or officers of Inland Revenue. The audit findings either from the new special audit panel or from another officer or officers of Inland Revenue would suffice for further actions under sub-rule (11).
- (13) Audit proceedings under sub-rule (12) shall include the taxpayer's record, documents, statements and difference of opinion by previous special audit panel and opportunity of being heard to the taxpayer under audit.”]
- ¹[231F. – Selection and conduct of audit.**-(1) This rule shall apply to selection of cases for audit by the FBR under section 214C of the Income Tax Ordinance, 2001 (XLIX of 2001).
- (2) The following steps shall be followed for selection of cases for audit through a computer ballot on random and parametric selection basis for tax years mentioned therein, namely:-
- (a) data of all returns (e-filed and manually filed) shall be utilized as a basic data;
 - (b) the Board shall decide the cases of persons or classes of persons which are to be excluded from audit selection and such exclusions shall be publicized each year through FBR's web-portal for information, prior to the process of balloting or selection;

¹ Inserted by the SRO 131(I)/2016 dated 18.02.2016.

- (c) cases falling under exclusions shall be identified and such cases shall be excluded from the data to be used for balloting;
 - (d) the data of the remaining cases shall be utilized for computer ballot for audit selection;
 - (e) for each tax year cases for audit shall be selected in accordance with the predetermined percentage, to be publicized through FBR's web-portal, and prior to the balloting process, each year;
 - (f) immediately after computer ballot, the lists of selected case shall be generated and placed on FBR's web-portal;
 - (g) the whole balloting system for audit selection shall be based only on the NTN/ CNICs of the filers;
 - (h) the NTNs and CNICs of the cases selected for audit shall be communicated to concerned RTOs and LTUs as per their respective jurisdictions;
 - (i) for the purpose of selection of cases on parametric basis, risk parameters for persons or classes or persons to be used for balloting, wherever necessary, shall be determined by the Board, as under:-
 - (A) risk parameters for persons or classes of persons to be used for balloting shall be determined by the Board;
 - (B) audit selection parameters may be based upon the following:-
 - (I) financial ratios for the year viz a viz the history of the case;
 - (II) financial ratios viz a viz industrial, sectoral or national ratios;
 - (III) industrial comparisons or bench marks;
 - (IV) quantum of losses or refunds beyond certain thresholds; or
 - (V) compliance history; and
 - (j) computer balloting process in both categories of selection for audit shall be held in the presence of representatives from Chambers of Commerce and Industries and representatives of Tax Bar Associations.
- (3) The cases selected for audit by the Board shall be processed and the Commissioner Inland Revenue concerned shall issue intimation letter to the taxpayer about the selection of his case for audit with the following details:-
- (a) section under which selection has been made;
 - (b) tax year for which the case has been selected for audit;
 - (c) mode of selection whether random or parametric;
 - (d) compliance requirements on the part of taxpayer e.g.-
 - (i) provision of prescribed books of accounts;
 - (ii) supporting information and documents, etc;
 - (iii) computerized data, access to computerized data or provision of attested hard copies of computerized data.

(4) On completion of examination of books of accounts, data or information under this rule the discrepancies, if found, shall be intimated to the taxpayer for obtaining taxpayers' explanation, in the form of audit report, seeking taxpayer's explanation on these points.

(5) Explanations of the taxpayer, where found not acceptable, shall be intimated to the taxpayer, through a notice under section 122(9) of the Income Tax Ordinance, 2001 about the amendment in assessment alongwith the rationale or basis of such amendment and necessary amendment in assessment order shall be passed under section 122 of the said Ordinance after affording adequate opportunity of hearing to the taxpayer.]

¹[**231FA. Procedure for E-Audit.** – (1) The provisions of this rule shall apply for the conduct of audit proceedings electronically under sub-section (2A) of section 177 of Income Tax Ordinance, 2001 (XLIX of 2001).

(2) **Definitions.** - in this rule, unless there is anything repugnant in subject or context,-

- (a) "Adjudication Officer" means an officer of Inland Revenue to whom a case is assigned for assessment on the basis of audit report under these rules;
- (b) "Audit Officer" means an officer of Inland Revenue to whom a case is assigned for conducting e-audit under these rules;
- (c) "Automated Case Selection System" means an algorithm for randomized allocation of cases by using suitable technological modes;
- (d) "Competent Authority" means the Board in case of selection of audit under section 214C and Commissioner Inland Revenue having jurisdiction in case of selection under section 177 of the Ordinance;
- (e) "e-audit" means the audit proceedings of registered person conducted through electronic means including video links, or any other facility as may be specified by the Board from time to time; and
- (f) "Iris" means a web based computer programme for operation and management of Inland Revenue taxes and laws administered by the Board.

(3) Where a case has been selected under section 177 or section 214C of the Ordinance, as the case may be, and the competent authority may issue direction to conduct e-audit, the following procedure shall be adopted, namely:—

- (a) the cases selected for e-audit under sub-rule (1) shall be processed through Automated Case Selection System which will create an

¹ New rule 231FA added by S.R.O. 835(I)/2021 dated 29.06.2021.

assignment for issuing notices through Iris to the taxpayer against selection of cases for audit;

- (b) for issuance of notices, Automated Case Selection System will configure the:-
 - (i) list of officers of Inland Revenue to whom the case can be assigned; and
 - (ii) list of the cases to be marked across the jurisdiction; and thereafter, intimate to the concerned Commissioner IR where the case has been assigned by the Automated Case Selection System;
- (c) the concerned Commissioner Inland Revenue to whom the case has been assigned by the Automated Case Selection System shall serve a notice under sub-section (1) of section 177 of Income Tax Ordinance, 2001, specifying the reasons for selection of his case for audit;
- (d) a taxpayer shall produce the record or documents including books of accounts maintained under Income Tax Ordinance, 2001 through **Iris** or electronic data carrier notified by the Board;
- (e) a taxpayer shall not be required to appear either personally or through authorized representative in connection with any proceedings under e-audit before the officer of Inland Revenue. In case of any explanation required by the taxpayer or officer of Inland Revenue, requests for personal hearing, shall be made through **Iris** and may be allowed to do so in assigned Jurisdiction and such hearings shall be conducted exclusively through video links from personal computer system or any of the nearest Tax Facilitation Centre situated at the premises of the different Tax Offices, as the case may be;
- (f) an Audit Officer to whom the case is assigned, after considering all the information, documents or evidence, if finds no discrepancy and have no conclusive proof against taxpayer may close the audit and send it to the Automated Case Selection System;
- (g) after examination of record and after obtaining taxpayers' explanation on all the issues raised, if the Audit Officer to whom the case is assigned, does not agree with the declared version and proposes order for assessment of tax, shall prepare an audit report, containing audit observations/ findings and forward the report to taxpayer through **Iris** and Automated Case Selection System simultaneously;
- (h) the Automated Case Selection System will once again configure and assign the case to any Adjudication Officer across the jurisdiction to make an order for assessment of tax under section 122, including imposition of penalty and default surcharge in accordance with sections

182 and 205 of the Ordinance, if required, as pointed out in the audit report;

- (i) notwithstanding anything contained in the Income Tax Rules, 2002, the Jurisdiction assigned under sub-clause (ii) of clause (b) of sub-rule (3) above, by the Automated Case Selection System shall be deemed to have been made under the powers conferred by section 209 of the Income Tax Ordinance, 2001 till such time proceedings under clause (k) are finalized for the purpose of section 122 and section 177 of Income Tax Ordinance, 2001;
- (j) the adjudication officer to whom the case is assigned under clause (h) of sub-rule (3) above, shall after a notice under section 122(9) of the ordinance through **Iris** to show cause to such person, make an order for assessment of tax as pointed out in the audit report and issue Assessment Order accordingly under section 122 of the Income Tax Ordinance, 2001 and send it to the Automated Case Selection System:

Provided that in case the taxpayer applies electronically for agreed assessment under section 122D in the prescribed form to the committee constituted under section 122D (5), and the committee may,—

- (i) accept or modify the offer, and the taxpayer agrees to that offer, the Adjudication Officer shall pass the amended assessment order accordingly; or
- (ii) rejects or unable to reach on consensus, the case will be referred back to Adjudication Officer for passing amended order under section 122 on the basis of available record and reply of the taxpayer; and
- (k) the Automated Case Selection System, shall forward the assessment order passed under section 122 of the Ordinance for initiating recovery proceedings, if any under section 137 of the Income Tax Ordinance, 2001 to the jurisdiction where such person is originally registered.]

¹[231G. Determination of value of bonus shares issued by a company not quoted on the stock exchange, to the shareholders of the company.

(1) The value of bonus shares issued by a company, not quoted on the stock exchange, to its shareholders in terms of sub-section (6) of section 236N of the Ordinance shall be the face value, or the breakup value, as determined below, whichever is higher.

(2) The breakup value of the bonus share shall be determined in the following manner:-

¹ Added by the SRO 1085(I)/2016 dated 24th November, 2016.

- (a) the total equity of the company divided by the total number of ordinary shares (after the issuance of bonus shares) , as of the last day of the period for which financial statements are prepared and approved by the Board of Directors for the purpose of issuance of bonus shares. The total equity of the company shall be determined by adding paid up capital of the ordinary shares and the reserves; and
- (b) for the purpose of sub-clause (a) above, the term “reserve” shall have the same meaning as defined under sub-section (3) of section 5A of the Ordinance.”]

¹[231H. **Reduced rate of tax for *Shari’ah* compliant companies in terms of Sub-Clause (a) of clause (18B) of Part-II of the Second Schedule to the Ordinance.** — In order to avail reduced rate of tax in terms of sub-clause (a) of clause (18B) of Part-II of the Second Schedule to the Ordinance, the *Shari’ah* compliant criteria for a company, whose shares are traded on a stock exchange, shall be as follows:-

- (i) The business of the company shall be *Halal* i.e. it shall not include processing or manufacturing of pork, liquor, non-*Halal* products, pornographic material or any other activity not permitted by *Shari’ah*.
- (ii) There should be *Riba* free financing on the balance sheet of the company, however the company may be leveraged through Islamic modes of financing obtained from licensed Islamic financial institutions.
- (iii) All the investments made by the company should be one hundred percent *Shari’ah* compliant, therefore, it would not be permissible for the company to acquire non-*Shari’ah* compliant instruments or securities which yield interest or income that is not *Halal*.
- (iv) The company shall be obliged to maintain free float of the company at thirty percent of the outstanding shares.]

²[231I. **Values of minerals for the purpose of sub-section (4) of section 236V of the Income Tax Ordinance, 2001.**— (1) The values of minerals specified in column (2) of the Table below for the purposes of sub-section (4) of section 236V of the Ordinance are specified in column (3) thereof, namely:-

S.No	Name of mineral	Rate per metric tonne (in Rupees)
(1)	(2)	(3)
1	Argillaceous clay	500
2	Asbestos	4875
3	Antimony	11700

¹ Added by the SRO 12(I)/2017 dated 10th January, 2017.

² New rule added through SRO 140(I)/2020 dated 2nd March, 2020

4	Agglomerate	6500
5	Barite	6500
6	Basalt	9100
7	Bentonite	3900
8	Bauxite	4550
9	Bajri	780
10	Brine/salt	570
11	Barytes	875
12	Ball clay	875
13	Coal	5000
14	Clay	1625
15	China Clay	625
16	Calcite	1300
17	Celestite	1625
18	Conglomerate	1950
19	Chromite	18750
20	Chalk	2500
21	Dolomite	2250
22	Diorite	6500
23	Fluorite	10400
24	Fullers Earth	1300
25	Fire Clay	1300
26	Gypsum	1950
27	Granite	13000
28	Gabro stone	9750
29	Granodiorite	9750
30	Gravel	750
31	Iron ore	5200
32	Limestone (for manufacturers of cement)	4500
33	Limestone(other than cement factory)	1500
34	Laterite	815
35	Lake salt	875
36	Marble onyx	16250
37	Magnetite	3900
38	Marble (other than onyx)	3900
39	Manganese	5200
40	Ochre / red ochre	3900
41	Ordinary stone	910
42	Pumice	1950
43	Quartz	3900
44	Quartzite	3250
45	Rock sand	875
46	Silica sand	4500
47	Sulphur	3900
48	Soap stone	5250

49	Serpentine	3250
50	Shale (cement industry)	2500
51	Sand	650
52	Shale	750
53	Slate Stone	1875
54	Sandstone	750
55	Tar sand	490
56	Tuff	1625

- (2) Advance tax shall be collected by the provincial authority or a person authorized by the provincial authority to collect or recover royalty on minerals excavated and transported from leased area.
- (3) Where a person having authority to collect or recover royalty on behalf of the provincial authority-

(a) fails to collect tax as required; or

(b) having collected tax fails to pay the tax to the Commissioner as required under section 160,

the person having authority to collect or recover royalty as well as provincial authority shall be jointly and severally liable to pay the amount of tax to the Commissioner who may pass an order to that effect and proceed to recover the same.".]

232. Repeal & Savings.-

- (1) The following rules as in force before the commencement of these rules are hereby repealed, namely Income Tax Rules, 1982.
- "(2A) Notwithstanding anything contained in sub-rule (1), rules 190 to 198, 201, 201D, 201F, 202(C), 202D, 202E, 202F of Income Tax Rules, 1982 shall stand repealed on the first day of July, 2003; and
- (2B) Any proceedings including proceedings under part IX (Chapters A, B, C, D, E & F) initiated, or any action taken or initiated, or approval sought, under Income Tax Rules, 1982 prior to 01.07.2002; such proceedings, action, or approval sought shall be completed under the Income Tax Rules, 1982 and to that extent Income Tax Rules, 2002 would not apply."

PART-I OF THE FIRST SCHEDULE

Government of Pakistan
 1["DEPARTMENT OF INLAND REVENUE"]
 Office of the _____
APPLICATION FOR FOREIGN TAX CREDIT

The application for a foreign tax credit required to be furnished under the rules shall be in the following form, namely:-

Application for relief in respect of tax paid in another country.- An application for relief by way of credit against Pakistan tax for tax paid by a person resident in an tax year in Pakistan shall be made in the following form, namely:-

**APPLICATION FOR UNILATERAL RELIEF
 UNDER SECTION 103 OF THE INCOME TAX ORDINANCE, 2001**

To

The Commissioner

I, _____ of _____ hereby declare that I have paid taxes on income by deduction or otherwise in the territory of _____ amounting to _____ in respect of income from sources therein for the tax year ending _____ amounting to _____ and that Pakistan tax amounting to Rs. _____ is also payable, on the said income.

2. I further declare that I was resident in Pakistan for the period on the basis of which the doubly taxed income stated above is assessable in Pakistan.

3. I now apply for relief by way of tax credit amounting to Rs. _____ under section 103 of the Income Tax Ordinance, 2001. My net income from all source to which the ordinance applies during the tax year ending on _____ 20__ amounted to Rs. _____ only, as shown in my return of income attached herewith/ already submitted.

Signature _____
 Name _____
 Address _____

Dated _____,

20__

National Tax
Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

PART-II OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice Letter under section 122
of The Income Tax Ordinance, 2001

(See rule ²[68])

NTN/³[CNIC] _____

Name: _____

Address: _____

Tax year: _____

Dated: _____

Dear Sirs,

Whereas I consider necessary that the assessment order treated as issued under section 120 or issued under section 121 or amended assessment u/s.122(3) needs alteration or and to make addition to income by amended or further amended assessment of amended assessment under section 122 for imposition of the correct amount of tax for the tax year _____, as in my opinion, Income Tax Return/ Statement and documents relating to the income and tax filed under the relevant provisions of this Ordinance.

2. In view of situation above, amended assessment or further assessment is necessary u/s.122 and for that the tax year, examination of books of account/ record is necessary. I, therefore require you to produce or cause to be produced at my office on the date and time mentioned below. the following accounts/documents on which you have relied your return of income, so that correct income may be determined and proper tax be imposed.

3. Please note that in case you or your authorized representative duly authorized to represent you in the assessment proceedings fails to attend the office/ produce the documents/ accounts mentioned above, assessment may be framed ex-parte which may also entail further legal punitive actions in accordance with law.

Name _____

Signature _____

Code No. _____

of the Commissioner

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for figure "62" by Notification No. 310(I)/2007, dated April 05, 2007.

³ The word "TRN" substituted by SRO 1218(I)/2015 dated 08.12.2015.

Part-III of the First Schedule

Government of Pakistan
¹["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice under section ²[138(1)] of The Income Tax Ordinance, 2001

National Tax Number _____

Commissioner _____

Date _____

To

M/s. _____

Dear Sir,

Whereas it is established that the sum of Rs. _____ which is due from you on account of tax as per details given in the schedule below, is in arrear, you are, hereby, required to pay these arrears of tax by _____ and produce necessary evidence to that effect before me at my office on _____ failing which proceedings may be initiated under these rules to recover the said amount by one or more of the following modes, namely:-

- (a) attachment and sale of moveable or immovable property;
- (b) appointment of receiver for the management of your moveable or immovable property;
- (c) your arrest and detention in person for a period not exceeding six months.

I, in exercise of the powers vested in me ³[] under section 138 of the Income Tax Ordinance, hereby further direct that you shall not sell, mortgage, charge, issue or otherwise deal with any property belonging to except with my permission to that effect in writing.

Commissioner

Range _____ Zone _____

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "138(2)" by SRO 392(I)/2009, dated May 19, 2009.

³ Words "under the Income Tax Rules framed" omitted by SRO 392(I)/2009, dated May 19, 2009.

SCHEDULE

Sr. No	Assessment year(s)	Number in Demand and Collection Register	Income Tax	Penalty	Additional Tax	Surcharge	Total
1	2	3	4	5	6	7	8

Part-IV of the First Schedule

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice u/s.140 read with rule 69 of Income Tax Rules, 2002 Recovery of Tax

M/s. Mr. _____

Dear Sir,

Whereas the undersigned is empowered to issue this notice and has reasons to believe that in respect of Mr. _____ a tax defaulter/ taxpayer for Rs. _____;

- (i) You are owing to this taxpayer money, amount, debt or may at a future date/ month owe to him.
- (ii) You hold money on behalf of the taxpayer/ defaulter.
- (iii) You are holding money on some other person's behalf for payment to the above named taxpayer defaulter.
- (iv) You hold authority of some other person to pay money to him or defaulter.

2. And whereas, an amount of Rs. _____ is tax due outstanding against the person, and whereas the taxpayer has not paid the same amount in time, therefore, under the provisions of section 148, you are required to remit or send the money to the undersigned through pay order/ D. Draft or through banking transfer or cheque for payment to the government, treasury under income tax head of account. Please take notice that:

- (i) Any tax paid in lieu of and on behalf defaulter in pursuance of this notice shall be treated as having been paid under the authority of taxpayer concerned - section 140(6).
- (ii) In case of failure to comply, the said amount shall be recovered from you, and all the provisions relating to tax recovery u/s.160, 161, 162 and 163 shall apply for effecting recovery of such amount from you.
- (iii) In case of default, additional tax u/s.205 shall also be charged and prosecution proceedings shall also be launched.

3. Since law provides for such mode of recovery, and payment shall be taken as

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

made by the taxpayer to the government.

N.B. This notice requires the payment to the extent shown in the notice out of any amount due or due to be paid as mentioned at 1(i to iv).

Given under my hand and seal
Commissioner

PART-V OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice u/s.145 of Income Tax Ordinance, 2001 and rule 70 in respect of a person
who is likely to leave Pakistan permanently

The Director of Immigration,
Airport/Seaport.
Incharge Immigration Department,
Airports/Seaport.

(See section 145 of the Income Tax Ordinance, 2001) on collection of tax from
person leaving Pakistan.

Sir,

Whereas section 145 of the Income Tax Ordinance, 2001 empowers the undersigned to issue this certificate of outstanding tax demand and there are reasons to believe that Mr. _____ NTN _____ has to pay tax/ government dues of Rs. _____, or based on the return of income filed and the amended assessment made for which notice has been issued, a tax demand is likely to be raised, for which he has not made satisfactory arrangement for tax payment, and is likely to leave Pakistan permanently, therefore, you are required under section 145 not to allow Mr. _____ Mrs. _____ to leave the country, till he has discharged tax liability by way of making payment of tax by prescribed challan in the NBP/SBP and produces a copy of challan bearing date of payment of the amount after issuance of this certificate, or, produces from the undersigned withdrawal of the certificate/ notice, or makes payment of tax through pay order/ demand draft or bank cheque in favour of income tax department.

The certificate issued under my signature and seal is not to be disputed and would be valid till it is modified or withdrawn by the undersigned.

Commissioner

N.B. This certificate shall be withdrawn in case in the matter of pending amended assessment, proper arrangements are made for the payment of tax. This certificate shall be withdrawn immediately.

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

PART-VI OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

(See Rule 71)

Prescribed application for refund of tax.- An application for refund of tax under section 170 shall be made in the following form, namely:-

The Commissioner,
_____, Zone,
_____, (City).

Dear Sir,

I _____ of _____ hereby declare:-

- (a) that my total income computed in accordance with the provisions of Income Tax Ordinance, 2001 (XLIV of 2001), during the year ending on being the income year for the assessment for the year ending on the _____ amounted to Rs. _____.
- (b) that the total tax chargeable in respect of such total income is Rs. _____.
- (c) that the total amount of tax paid is Rs. _____.
- ²[(d) that I have already filed evidence of payment of tax along with my return of income for the year or I enclose herewith evidence of tax already paid during the tax year for taking credit.]

I, therefore, request that a refund of Rs. _____ may be allowed to me.

Yours faithfully _____
Signature _____
NTN _____
Address _____

I hereby declare that I am resident/ non-resident and that what is in this application is correct.

Date _____ Signature _____

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Para "d" inserted in Part VI by SRO 392(I)/2009, dated May 19, 2009.

PART-VII OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Application for Certificate of Exemption from deduction of tax or deduction at a lower rate under section ²[159].-

- (1) An application for a certificate under the section ³[159] shall be made in the following form, namely:-

**APPLICATION FOR CERTIFICATE
UNDER SECTION 159 OF THE INCOME TAX ORDINANCE, 2001**

The Commissioner

I _____ of _____
hereby declare that I am entitled to nil/ reduce rate withholding tax certificate, on the following basis, in accordance with the provisions of the Income Tax Ordinance, 2001 for the tax year _____.

- (i) was less than the minimum liable to tax;
- (i)* amounted to Rs. _____ on which tax is chargeable at the rate of _____
- (ii) is under the Agreement for Avoidance of Double Taxation signed by the Government of Pakistan with the Government of _____ the country of my residence, not liable to Pakistan tax/ chargeable to Pakistan at the rate of _____.
- (iii) was held exempt under clause _____ of the Second Schedule or is exempt under clause _____ of the Second Schedule.
- (iv) that income is not likely to be chargeable to tax in view of tax credits or unabsorbed losses, or
- (v) or, in any case, since advance tax rules 147 has been duly paid already, or
- (vi) the goods imported are for manufacturing purposes at own factory/ mills/ unit.
- (vii) for any other reasons (to be specified).

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Figure inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "152" by SRO 392(I)/2009, dated May 19, 2009.

I, therefore, request that certificate may be issued to the person responsible for paying profit on securities/dividends/royalties/other amounts particulars of which are given in the Schedule annexed thereto, or to a person responsible for collecting tax at source, authorizing him not to deduct tax at the rate of _____ at the time of payment of such amount or to exempt from withholding tax at source.

Signature _____

Name _____

Nationality _____

Address _____

Date _____

National Tax Number (if any)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

I, hereby declare that I am resident/ non-resident in Pakistan and that what is stated in the application is correct.

Signature _____

Name _____

Address _____

Dated _____

- (2) An application under sub-rule (1) in respect of income derived from sources within Pakistan (other than pensions paid by or on behalf of the Government of Pakistan) in accordance with the provisions of an agreement having effect under section 107 by a person resident in the territory with the Government of which the agreement is made shall be accompanied by further information in the following form, namely:-

¹[PART-VII(A) OF THE FIRST SCHEDULE]

Application for Certificate of Exemption
under section 159 of the Income Tax Ordinance, 2001

[See Rule 40(3)]

To,

The ²["Commissioner of Inland Revenue"] _____

I, _____ Principal Officer/Member of
AOP/Individual Proprietor of M/s. _____
hereby declare that I am entitled to import goods without collection of tax at source
on the following basis, in accordance with the provisions of clause (v) of paragraph
1 of Notification No. S.R.O. 947(I)/2008, dated 05-09-2008 for the tax year
_____:

- (i) The goods imported consist of plant, machinery, fixtures, fittings or its allied equipments for the purposes of setting up an industrial undertaking (including hotel) owned by me.
- (ii) Goods imported consist of plant, machinery, fixtures, fittings or its allied equipments are for the purpose of installation/utilization in an existing industrial undertaking (including hotel) owned by me.

I, therefore, request that certificate may be issued to the Collector of Customs
_____ not to collect tax at source on the value of imports.
Necessary details in this regard are given as under:-

- (a) Copy of Memorandum and Articles of the Association in case of Company/AOP owning industrial undertaking/ Registration No. _____
- (b) NTN _____
- (c) Location address of the industrial undertaking

- (d) Nature of the business of industrial undertaking

- (e) Copy of the balance sheet of the industrial undertaking for the latest tax year _____
- (f) Description of goods imported _____

¹ Part VII(a) inserted by SRO 1139(I)/2008, dated October 31, 2008.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

(g) L.C. No. _____

(h) Value of goods _____

(i) Port of clearance _____

I, hereby declare that whatever is stated in the application is correct to the best of my knowledge and belief.

Signature _____

Name _____

Address _____

Dated _____]

PART-VIII OF THE FIRST SCHEDULE

Government of Pakistan
¹["DEPARTMENT OF INLAND REVENUE"]
 Office of the _____

Reduce rate/exemption certificate:**Form for certificate of exemption from deduction or deduction of tax at a lower rate.-**

- (1) On an application made under rule 40, the ²["Commissioner of Inland Revenue"] may, subject to the conditions laid down in sub-rule (2), give a certificate authorizing the person making the application to receive income specified in Part V of Chapter X without deduction of tax or after deduction of tax at a rate specified therein, in the following form, namely:-

Book No. _____ Voucher No. _____	Book No. _____ Voucher No. _____
Counterfoil of certificate under proviso to section of the Income Tax Ordinance, _____	Certificate under Section 159 of the Income Tax Ordinance, 2001
1. Date _____	Income Tax Office _____
2. Person to whom given _____	Circle _____ Zone _____
3. Person to whom addressed. _____	Date _____ 20__ -
4. Rate of deduction sanctioned. _____	
5. Description of income, nature of payment or description of asset/property Subject matter in this certificate. _____	To _____
I hereby authorize you to deduct the tax at the rate of _____	
Initials of the Commissioner _____	2. The income in this case is exempt under the Income Tax Ordinance, 2001.
Date on which certificate revised _____ 20__.	
Remarks _____	3. This authorization will remain in force until the date it is cancelled by me.

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

Initials of the _____
Commissioner

¹["Commissioner of Inland Revenue"]
Description of securities payments

- (2) The certificate referred to in sub-rule (1) shall be issued only if the
² ["Commissioner of Inland Revenue"] is satisfied that the person concerned—
- (i) has furnished such return of returns of income as became due, if any, on or before the date on which the application under rule - is made; and
 - (ii) is not in default or deemed to be in default in respect of any tax (including advance tax under section 147 or tax payable under section 137).

¹ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹PART-VIII(A) OF THE FIRST SCHEDULE

Government of Pakistan
²["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

EXEMPTION CERTIFICATE UNDER SECTION 159
OF THE INCOME TAX ORDINANCE, 2001
[See Rule 40(4)]

On an application made under Rule 40, the ³["Commissioner of Inland Revenue"] may, subject to conditions laid down in sub-rule (3) of the said rule, give a certificate authorizing the Collector of Customs not to collect tax on the import of goods from the person making the application in the following form specified herein namely:-

To,

The Collector of Customs _____

M/S. _____ have applied for issuance of exemption certificate under section 159 of the Income Tax Ordinance, 2001. The relevant particulars are given hereunder:-

1. Certificate No. _____ Date of Issue _____
2. Validity period From: _____ To _____
3. N.T.N. _____
4. Location address of the industrial undertaking: _____
5. Description of goods imported: _____
6. L.C. No. _____
7. Value of goods: _____

I hereby authorize you to exempt the import of goods from collection of tax under section 148 of the Income Tax Ordinance, 2001 as specified in clause (v) of paragraph 1 of Notification No. S.R.O. 947 (I)/2008, dated 05-09-2008 for setting up of an industrial undertaking or for installation in an existing industrial undertaking. This authorization will remain in force until the date specified above or cancelled by me earlier.

Any Remarks _____

⁴["Commissioner of Inland Revenue"]
Enforcement Division _____
RTO/LTU _____]

¹ Part VIII(a) inserted by SRO 1139(I)/2008, dated October 31, 2008.

² The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹[PART-IX OF THE FIRST SCHEDULE

FORM OF E-ENROLMENT

Back	Save	Submit	Cancel	Print	
181 (Form of Registration First voluntarily) (Income Tax)					Transaction Date
Name:					Registration No.
Period:					Submission Date *
Tax Year 2015					Due Date
Personal	Address	Business	Link	Attachment	
Person (Individual) Type Nationality / Residence CNIC / NUCIN Name Registered Address Birth Date Accounting Period from to Call No. * 00232-1234567 Confirm Call No. * 00232-1234567 Email * abc@gmail.com Confirm Email * abc@gmail.com Submit					
Personal	Address	Business	Link	Attachment	
Address Type Form Address Capacity % Share Residency / Held Units + No records found.					
Personal	Address	Business	Link	Attachment	
Address Type Form Address Capacity % Share Residency / Held Units + No records found.					
Personal	Address	Business	Link	Attachment	
Businesses Business Name Acquisition Date Disposal Date Capacity + No records found.					
Business Activities Section Division Group Class Sub-Class Principal No records found.					
Business Addresses Type Form Address Capacity % Share Action No records found.					
Personal	Address	Business	Link	Attachment	
Link Persons Registration No. Start Date End Date Capacity % Share + No records found.					
Personal	Address	Business	Link	Attachment	
Codes Description File + No records found.					

¹ Part IX substituted by SRO 1076(I)/2015 dated 02.11.2015. The substituted Part-IX is as under:

PART-IX

FIRST SCHEDULE

Government of Karnataka
Taxpayer Registration Form

Form No. TRP-01

1. General Information

Name: _____
Address: _____
City: _____
State: _____
Pin Code: _____

2. Taxpayer Details

Category: _____
PAN: _____
Date of Birth: _____
Date of Registration: _____

3. Declaration

I hereby declare that the information furnished above is true and correct to the best of my knowledge and belief.

4. Signature

Signature: _____
Date: _____

Government of Karnataka
Taxpayer Registration Form

Form No. TRP-01

1. General Information

Name: _____
Address: _____
City: _____
State: _____
Pin Code: _____

2. Taxpayer Details

Category: _____
PAN: _____
Date of Birth: _____
Date of Registration: _____

3. Declaration

I hereby declare that the information furnished above is true and correct to the best of my knowledge and belief.

4. Signature

Signature: _____
Date: _____

PART-X OF THE FIRST SCHEDULE**APPLICATION FOR REGISTRATION OF INCOME TAX PRACTITIONER**

To

¹
[²["Chief Commissioner"] of Regional Tax Office],
_____ Region,
_____ (City),
_____ (Jurisdiction)

Dear Sir,

With reference to section 223 of the Income Tax Ordinance, 2002, I, the undersigned, hereby apply for registration as an Income Tax Practitioner within the meaning of the said section.

Necessary particulars are as below:-

- (1) Name (in block letters) _____
- (2) Father's name (in block letters) _____
- (3) Residential address: _____
 - (a) _____
 - (b) _____
- (4) Date of birth _____
- (5) Academic/professional qualifications on the basis of which registration has been sought _____
- (6) Present occupation _____
- (7) Particulars of Chartered Accountant/ Cost and Management Accountant/ Income Tax Practitioner with whom apprenticeship was completed and the period and dates of apprenticeship. _____

I hereby declare on solemn affirmation that whatever information has been given above is correct to the best of my knowledge.

It is further affirmed that-

¹ Substituted for "The Regional Commissioner of Income Tax" by SRO 392(I)/2009, dated May 19, 2009.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (a) I have not been dismissed or removed from service;
- (b) I am not an un-discharged insolvent;
- (c) I have not been disqualified to represent an income tax assesses by a ¹["Commissioner of Inland Revenue"] or any authority empowered to take disciplinary action against lawyers or registered accountants;
- (d) A period of two years elapsed since I resigned from service after having been employed in the ²["Inland Revenue Department"] for two years or more;
- (e) I have not been convicted of any offence connected with any income tax proceeding under the Income Tax Ordinance, 2001, or the repealed Income Tax Ordinance, 1979 ³[]; and
- (f) I have not been convicted of any offence under the Pakistan Penal Code.

Yours faithfully

Signature _____

Name of the Appellant _____

Office Address _____

Date _____

¹ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015
² The words "Income Tax Department" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ The expression "and Income Tax Act, 1922" omitted by SRO 1218(I)/2015 dated 08.12.2015.

PART-XI OF THE FIRST SCHEDULE

Government of Pakistan
¹[Department of Inland Revenue]
office of the _____

Notice under sub-section 4 of section 114 of the Income Tax Ordinance, 2001

NTN//²["CNIC"] _____
Name: _____
Address: _____
³["Tax"] year: _____
Dated: _____

Dear Sir,

1. You have not furnished a return of income for the tax year _____ required to be filed under clause _____ of sub-section (1) of section 114 of the Income Tax Ordinance, 2001. You are, hereby, required to furnish ⁴["with thirty days from the date of service of notice"] on or before _____ a Return of Income for the said tax year, in the prescribed form and verified in the prescribed manner. A copy of the Return of Income is enclosed.
2. Please note that failure to comply with any of the terms of this notice may result in ⁵["provisional"] assessment under sub-section (1) of section ⁶["122C"] of the said Ordinance, and may also render you liable to a penalty under sub-section (1) of section 182, or, prosecution under section 191 of the said Ordinance or both.

Commissioner/
⁷["Officer of Inland Revenue"]

¹ The words "Department of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
² The word "TRN" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ The word "Assessment" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁴ Inserted by SRO 1218(I)/2015 dated 08.12.2015.
⁵ The words "an ex-parte" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁶ The figure "121" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁷ The word "Taxation Officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹[PART-XII OF THE FIRST SCHEDULE²[Prescribed Form for Notice of Demand ³[for] payment of tax due].-

Notice of demand required to be served upon the taxpayers under section 137(2) shall be in the following form, namely:-

Government Of Pakistan
⁴["Department of Inland Revenue"]
 office of the _____

**NOTICE OF DEMAND UNDER SECTION 137(2)
 OF THE INCOME TAX ORDINANCE, 2001**

N.T.No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

⁵["CNIC"]

Tax Year _____
 Year ending _____

To

Dear Sir/Madam

As a result of order passed u/s. _____ in your case for the tax year _____ whereby your total income has been determined at Rs. _____ and an amount of Rs. _____ (Rupees _____) has been determined to be payable/refundable as specified below.-

(a)	Income Tax	Rs _____
(b)	⁶ ["Default Surcharge"]	Rs _____
(c)	WWF	Rs _____
(d)	Penalty u/s	Rs _____
(e)	Others	Rs _____
	Total	Rs _____

¹ Part XII substituted by SRO 189(I)/2006, dated February 28, 2006.

² Underlining omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "in" by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "Department of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The words "Additional Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

(2) You are required to make the payment of the above amount on or before _____ but not later than ¹[²“thirty”] days from the date of service of this notice in the National Bank of Pakistan/ State Bank of Pakistan/Treasury Office/Sub-Treasury Office.

(3) If you intend to appeal against the order, you may file an appeal under section 127 to the Commissioner of ³ [“Inland Revenue”] (Appeals), Zone _____ within thirty days of the receipt of this notice.

(4) Please note that by timely payment of your tax liability you can avoid:

- (a) mandatory levy of ⁴[“default surcharge”] under section 205 ⁵[];
- (b) penalty under section ⁶[“182(1)”]; and
- (c) proceedings under 138(2).

⁷[“(d) Recovery of tax under section 140.”]

(5) Copy of the order on which demand/refund is based is enclosed.

Date _____

Seal

[Commissioner/⁸“officer of Inland Revenue”]
Personal Code _____]

¹ Substituted for “30” by SRO 755(I)/2008, dated July 15, 2008. Earlier it was substituted for “15” by SRO 612(I)/2006, dated June 08, 2006.

² The words “fifteen” substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words “Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words “additional tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words “@ 12% per annum” omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The figure “183” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ Added by SRO 1218(I)/2015 dated 08.12.2015

⁸ The words “Taxation Officer” substituted by SRO 1218(I)/2015 dated 08.12.2015.

PART-XIII OF THE FIRST SCHEDULE

Government Of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
office of the _____

**Form of authorization
(See Rule 72 Section 175)**

In pursuance of and as empowered under section 175 and to carry out the purpose and objects of the Section, M/s. _____ and M/s. _____² ["officer of Inland Revenue"] and/or M/s. _____ valuer(s) is/ are authorized with regard to the tax related matters of M/s. _____ to enter any premises and to have full and free access to any place, accounts, documents or computer, and to impound or to take extracts or copy of such material and/or examine and prepare notes, details of inventory and its valuation, or computer disc of information or floppies from hard disc or inventory of any article found at the place. The officer(s) authorized shall handover a copy of inventory of goods and material to the persons available on premises and/or put/affix on the conspicuous place in case of refusal of such person to receive or accept. In the later situation, may also send such copy through registered post/courier service as early as possible. The³["officer of Inland Revenue"] may keep in mind the enquiry/investigation, audit relating to tax issues only.

Commissioner

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Taxation Officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Taxation Officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹[PART-XIV OF THE FIRST SCHEDULE**APPLICATION FOR GROUP RELIEF UNDER SECTION 59B
OF THE INCOME TAX ORDINANCE, 2001**

Prescribed application for group relief.- An application by the taxpayer for group relief under section 59B of the Income Tax Ordinance, 2001, shall be in the following form, namely:-

To,
The Commissioner,

Dear Sir,

The undersigned being duly authorized hereby apply on behalf of M/s._____ (Name, NTN and address of the company) for group relief under section 59B of the Income Tax Ordinance, 2001, in respect of the following companies of the group.

S.No.	Name of the company	Address (Head Office / postal)	NTN No.	Incorporation No.	Whether holding/ subsidiary company	Commissioner having jurisdiction over holding/ subsidiary company
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2. The following documents are attached:-

- (i) Copies of locally incorporation certificates of the above mentioned companies under the Companies Ordinance, 1984; and
- (ii) Copy of the certificate issued by the SECP (as set out in Annexure to this Part) confirming that the companies had complied with the corporate governance requirements, as Notified by the SECP, and are not defaulters of any rules or regulations.

3. It is declared that in accordance with the provisions of section 59B of the Income Tax Ordinance, 2001,-

- (i) there is continued ownership for five years of share capital of the subsidiary company to the extent of,-
 - (a) fifty five percent in the case of a listed company; or
 - (b) seventy-five percent or more, in the case of other companies;

¹ Part XIV inserted by SRO 392(I)/2009, dated May 19, 2009.

- (ii) a company within the group has not engaged in the business of trading;
- (iii) holding company, being a private limited company with seventy-five percent of ownership of share capital gets itself listed within three years from the year in which set off for loss is claimed;
- (iv) the Board of Directors of the respective companies have approved the loss surrendered and loss claimed under section 59B of the Income Tax Ordinance, 2001;
- (v) the Board of Directors of the loss claiming company has approved transfer of cash to the loss surrendering company equal to the amount of tax payable on the profit set off against the acquired loss; and
- (vi) after the approval of cash transfer by the Board of Directors, the cash has been actually transferred before the filing of returns of the loss claiming company and the loss surrendering company.

Yours faithfully

Signature _____
Name (in block letters) _____
CNIC No. _____
Designation. _____
Date _____

ANNEXURE
(See paragraph 2(ii) of this part)

**CERTIFICATE FROM THE SECURITIES AND
EXCHANGE COMMISSION OF PAKISTAN**

It is certified that M/s _____, incorporated at No. _____ dated _____ is a holding company having 55% share of the following subsidiary companies, namely:-

- (a) _____
- (b) _____
- (c) _____
- (d) _____

It is certified that M/s _____, M/s _____ and M/s _____ are the subsidiary companies of the holding company M/s _____ holding 75% share of the aforementioned subsidiary companies.

And the holding company and its subsidiary companies (mentioned above) have not violated any corporate governance requirements notified by the SECP from time to time, and the above said companies are entitled to avail group relief under section 59B of the Income Tax Ordinance, 2001. This certificate shall be valid till no violation from the date of issuance of this certificate onwards is committed by the concerned companies. The SECP is obliged to intimate the Commissioner of Income Tax concerned, if any, code of corporate governance is violated by any of companies availing benefit of group relief under section 59B of the Income Tax Ordinance, 2001.

Signature _____

Name of the issuing authority _____

Seal/Stamp _____

Date _____

PART-I OF THE SECOND SCHEDULE

PART-II OF THE SECOND SCHEDULE

1[

Part-II-F
Instructions for Filing in Return Form & Wealth Statement

Form	Sr.	Instruction
General		The following persons are required to furnish a return of income for a tax year:
		(a) Every company;
		(b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000;
		(c) Every non-profit organization as defined in clause (36) of section 2;
		(d) Every welfare institution approved under clause (68) of Part I of the Second Schedule;
		(e) Every person who has been charged to tax in respect of any of the two preceding tax years;
		(f) Every person who claims a loss carried forward under this Ordinance for a tax year;
		(g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces, or areas in a Cantonment, or the Islamabad Capital Territory;
		(h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area;
		(i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area;
General		(j) Every person who owns a motor vehicle having engine capacity above 1000 CC;
		(k) Every person who has obtained National Tax Number;
		(l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand;
		(m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan;
		(n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year.
		The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1):
		(a) Return on which CNIC is missing or incorrect or invalid;
		(b) Return on which mandatory fields marked by * are empty;
		(c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001);
		(d) Return which is not filed in the prescribed form;
		(e) Return which is not filed in the prescribed mode.
General		Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to fixed / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-B & Wealth Statement if required to be filed.
		Individuals deriving income under the head business or falling under Final Tax Regime (PTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-C & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved.
		Individuals, including members of AOPs or directors of Companies must file Wealth Statement.
		Taxpayers may file Return of Total Income Statement of Final Taxation & Wealth Statement through the following modes:
		Electronically at FBR Portal (http://fbr.gov.pk/InfoSys/publiclogin.html) which is mandatory for all Companies, AOPs, Sops Tax Registered Persons, Refund Claimants & Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return.
		Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk .
		Taxpayers may seek guidance through the following modes:
		By calling Helpline 0800 02227, 051 111-227-0227.
		By visiting the nearest Taxpayer Facilitation Centre (TFC) list of which can be downloaded from FBR website at http://www.fbr.gov.pk .
		Tax can be paid in any authorized branch of NSP & SBP at any time before filing of return. List of authorized branches of NSP & SBP can be downloaded from http://www.fbr.gov.pk .
IT-1B	13	Only Foreign Income (Not Loss) should be declared.
IT-2	14	
IT-1B	43	Only Agriculture Income (Not Loss) should be declared.
IT-2	45	
IT-1B	22	Tax Credit is include Tax Credits for the following:
IT-2	25	
		Share in Taxed Income from AOP;
		Charitable Donations up to 61;
		Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottees other than a Company) up to 62;
		Life Insurance Premium (only for Resident individual deriving income from Salary / Business) up to 62;
		83;
		Profit or Share in Rent or Share in Appreciation of Value of Property paid on loan invested in property up to 64
Annex E		Taxpayers wanting to opt out of Presumptive Tax Regime (PTR) up to (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-C.
Annex-F		Only Personal / Household (Non-business) expenses should be declared.
Annex-F	16	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family member be a be deducted to arrive at own contribution.
Statement		If rows provided in any segment are inadequate, additional rows may be inserted.
Statement		All assets must be declared at cost, including ancillary expenses.
Wealth Statement		If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.
Statement		If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.
Wealth Statement	4	Equipment, Plant, Machinery (Non-business) must be declared with description, for example, Generator, Turbine, Inverter, Tractor, Tricycle, etc.
Wealth Statement	14	Assets created in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Beneficial Assets).
Wealth Statement	21	Value of perquisites, 1/10 of goodwill from tenant, 1/10 of goodwill on vacating possession of property, repairs allowance, admissible / inadmissible deductions, brought forward losses, unabsorbed depreciation / amortization.

¹ Inserted by the S.R.O. 841(I)/2015 dated 26.08.2015

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)						
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)						
Name*		Tax Year		2015		
CNIC*		NTN				
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Property	1	Income / (Loss) from Property [Sum of 2 to 6] - [Sum of 7 to 10]	2000			
	2	Rent Received or Receivable	2001			
	3	1/10th of amount not adjustable against Rent	2002			
	4	Forfeited Deposit under a Contract for Sale of Property	2003			
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	6	Unpaid Liabilities exceeding three years	2005			
	7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031			
	8	Insurance Premium	2032			
	9	Local Rate / Tax / Charge / Cess	2033			
	10	Other Deductions against Rent	2038			
	11	Gains / (Loss) from Capital Assets	4000			
	12	Income / (Loss) from Other Sources	5000			
	13	Foreign Income	6000			
	14	Share in untaxed Income from AOP	3131			
	15	Share in Taxed Income from AOP	3141			
	16	Total Income*	9000			
Deductible Allowances	17	Deductible Allowances [18+19]	9009	Total	Inadmissible	Admissible
	18	Zakat u/s 60	9001			
	19	Charitable Donations u/c 61, Part I, 2nd Schedule	9004			
Computations	20	Taxable Income [16-17]*	9100			
	21	Tax Chargeable [Col.C 22-23-24-25+26]	9200			
	22	Normal Income Tax	920000			
	23	Tax Reduction for Senior Taxpayer	9303			
	24	Tax Reduction for Disabled Taxpayer	9304			
	25	Tax Credits	9329			
	26	Super Tax	920700			
	27	Tax Paid [Sr.28 Col. B+Sr.29 Col. B+Sr.35 Col. B+Sr.1 Col.B Annex-A]				
	28	Advance Income Tax	9202			
	29	Admitted Income Tax	9203			
	30	Refundable Income Tax [21-27 if <0]	9210			
	31	Demandable Income Tax [21-27 if >0]	9204			
	32	Refund Adjustment of Other Year(s) against Demand of this Year [≤30]	92101			
	33	Agriculture Income	6100			
34	Agriculture Income Tax	9291				
Final / Fixed / Average / Relevant / Reduced Rate Regime		Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 36 to 56]	640001	Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
	35					
	36	Dividend u/s 150 @7.5%	64030052			
	37	Dividend u/s 150 @10%	64030053			
	38	Dividend u/s 150 @ 12.50%	64030054			
	39	Profit on Debt u/s 151 from NSC / PO Deposits	64040051			
	40	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052			
	41	Profit on Debt u/s 151 from Government Securities	64040053			
	42	Profit on Debt u/s 151 from Others	64040054			
	43	Prize on Prize Bond u/s 155	64090051			
	44	Winnings from Crossword Puzzle u/s 156	64090052			
	45	Winnings from Raffle u/s 156	64090053			
	46	Winnings from Lottery u/s 156	64090054			
	47	Winnings from Quiz u/s 156	64090055			
	48	Winnings from Sale Promotion u/s 156	64090056			
	49	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
	50	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
	51	Capital Gains on Immoveable Property u/s 37(1A) @0%	64220051			
	52	Capital Gains on Immoveable Property u/s 37(1A) @5%	64220053			
	53	Capital Gains on Immoveable Property u/s 37(1A) @10%	64220055			
54	Capital Gains on Securities u/s 37A @0%	64220151				
55	Capital Gains on Securities u/s 37A @10%	64220155				
56	Capital Gains on Securities u/s 37A @12.5%	64220156				
Verification	I, _____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature:			Date:			

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						112
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year	2015	
CNIC*				NTN*		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income from Business	3000				
2	Income / (Loss) from Property (Sum of 3 to 7) - (Sum of 8 to 11)	2000				
3	Rent Received or Receivable	2001				
4	1/10th of amount not adjustable against Rent	2002				
5	Forfeited Deposit under a Contract for Sale of Property	2003				
6	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
7	Unpaid Liabilities exceeding three years	2005				
8	1/5th of Rent of Building for Repairs (3+4+5)*20%	2031				
9	Insurance Premium	2032				
10	Local Rate / Tax / Charge / Cess	2033				
11	Other Deductions against Rent	2098				
12	Gains / (Loss) from Capital Assets	4000				
13	Income / (Loss) from Other Sources	5000				
14	Foreign Income	6000				
15	Share in untaxed Income from AOP	3131				
16	Share in Taxed Income from AOP	3141				
17	Total Income*	9000				
			Total	Inadmissible	Admissible	
18	Deductible Allowances (19+20+21)	9009				
19	Zakat u/s 80	9001				
20	Workers Welfare Fund u/s 60A	9002				
21	Charitable Donations u/s 61, Part I, 2nd Schedule	9004				
22	Taxable Income (17-18)*	9100				
23	Tax Chargeable	9200				
24	Normal Income Tax	920000				
25	Tax Reduction for Senior Taxpayer	9303				
26	Tax Reduction for Disabled Taxpayer	9304				
27	Tax Credits	9329				
28	Difference of Minimum Tax Chargeable u/s 145(6) / 153(3)(b)	923192				
29	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [≤ (24-25-26-27+28)]	923198				
30	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
31	Difference of Minimum Tax Chargeable u/s 113	923194				
32	Turnover / Tax Chargeable u/s 113 @ 0.2%	923152				
33	Turnover / Tax Chargeable u/s 113 @ 0.25%	923163				
34	Turnover / Tax Chargeable u/s 113 @ 0.5%	923155				
35	Turnover / Tax Chargeable u/s 113 @ 1%	923160				
36	Super Tax	920700				
37	Tax Paid [Sr.38 Col. B+Sr.39 Col. B+Sr.46 Col. B+Sr.1 Col. B Annex-A]					
38	Advance Income Tax	9202				
39	Admitted Income Tax	9203				
40	Refundable Income Tax (23-37 if <0)	9210				
41	Demandable Income Tax (23-37 if >0)	9204				
42	Refund Adjustment of Other Year(s) against Demand of this Year [= 41]	92101				
43	WWF	920900				
44	Agriculture Income	6100				
45	Agriculture Income Tax	9291				
Verification	I, _____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature				Date		

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						212
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year	2015	
CNIC*				NTN	NTN*	
Sr.	Description	Code	Receipts / Value / Number A	Tax Collected / Deducted / Paid B	Tax Chargeable C	
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 47 to 107]	640001				
46	Import u/s 148 @ 1%	64010052				
47	Import u/s 148 @ 2%	64010054				
48	Import u/s 148 @ 3%	64010056				
49	Import u/s 148 @ 4.5%	64010058				
50	Import u/s 148 @ 5.5%	64010061				
51	Import u/s 148 @ 6%	64010062				
52	Import of Edible Oil u/s 148 @ 5.5%	64010161				
53	Import of Packing Material u/s 148 @ 5.5%	64010181				
54	Dividend u/s 150 @ 7.5%	64030052				
55	Dividend u/s 150 @ 10%	64030053				
56	Dividend u/s 150 @ 12.50%	64030054				
57	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
58	Profit on Debt u/s 151 from NSC / PC Deposits	64040051				
59	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				
60	Profit on Debt u/s 151 from Government Securities	64040053				
61	Profit on Debt u/s 151 from Others	64040054				
62	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
63	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
64	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
65	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
66	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
67	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
68	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096				
69	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
70	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
71	Payment for Goods u/s 153(1)(a) @ 1%	64060052				
72	Payment for Goods u/s 153(1)(a) @ 1.5%	64060053				
73	Payment for Goods u/s 153(1)(a) @ 4.5%	64060059				
74	Payment for Services u/s 153(1)(b) @ 1%	64060152				
75	Payment for Services u/s 153(1)(b) @ 2%	64060154				
76	Payment for Services u/s 153(1)(b) @ 10%	64060170				
77	Receipts from Contracts u/s 153(1)(c) @ 7.5%	64060265				
78	Receipts from Contracts u/s 153(1)(c) @ 10%	64060270				
79	Fee for Export related Services u/s 153(2) @ 1%	64060352				
80	Export Proceeds u/s 154 @ 1%	64070054				
81	Foreign Indenting Commission u/s 154(2) @ 5%	64070151				
82	Prize on Prize Bond u/s 158	64090051				
83	Winnings from Crossword Puzzle u/s 156	64090052				
84	Winnings from Raffle u/s 156	64090053				
85	Winnings from Lottery u/s 156	64090054				
86	Winnings from Quiz u/s 156	64090055				
87	Winnings from Sale Promotion u/s 156	64090056				
88	Commission / Discount on petroleum products u/s 156A	64090151				
89	Brokerage / Commission u/s 233 @ 7.5%	64120065				
90	Brokerage / Commission u/s 233 @ 12%	64120074				
91	CNG Station Gas Bill u/s 234A	64130151				
92	Electricity Bill of Commercial Consumer u/s 235	64140051				
93	Electricity Bill of Industrial Consumer u/s 235	64140052				
94	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
95	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
96	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051				
97	Capital Gains on Immovable Property u/s 37(1A) @ 5%	64220053				
98	Capital Gains on Immovable Property u/s 37(1A) @ 10%	64220055				
99	Capital Gains on Securities u/s 37A @ 0%	64220151				
100	Capital Gains on Securities u/s 37A @ 10%	64220155				
101	Capital Gains on Securities u/s 37A @ 12.5%	64220156				
102	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @ 1%	64310051				
103	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 1%	64310052				
104	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @ 2%	64310053				
105	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @ 2.5%	64320051				
106	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @ 5000	64320052				

Signature

Date:

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2015
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax [Sum of 2 to 42] [Col.B Add to Col.B Sr.37 of Return]	640000		
2	Import u/s 148 @5.5%	64010011		
3	Import u/s 148 @6%	64010012		
4	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
5	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
6	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
7	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
8	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
9	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
10	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000		
11	Rent of Property u/s 155	64080001		
12	Withdrawal from Pension Fund u/s 156B	64090201		
13	Cash Withdrawal from Bank u/s 231A	64100101		
14	Certain Banking Transactions u/s 231AA	64100201		
15	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
16	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
17	Motor Vehicle Sale u/s 231B(3)	64100303		
18	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101		
19	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102		
20	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103		
21	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201		
22	Goods Transport Public Vehicle Tax u/s 234	64130001		
23	Passenger Transport Public Vehicle Tax u/s 234	64130002		
24	Private Vehicle Tax u/s 234	64130003		
25	Electricity Bill of Domestic Consumer u/s 235A	64140101		
26	Telephone Bill u/s 236(1)(a)	64150001		
27	Cellphone Bill u/s 236(1)(a)	64150002		
28	Prepaid Telephone Card u/s 236(1)(b)	64150003		
29	Phone Unit u/s 236(1)(c)	64150004		
30	Purchase by Auction u/s 236A	64150101		
31	Domestic Air Ticket Charges u/s 236B	64150201		
32	Sale / Transfer of Immovable Property u/s 236C	64150301		
33	Functions / Gatherings Charges u/s 236D	64150401		
34	Certification of Foreign-Produced TV Plays / Serials u/s 236E	64150501		
35	Issuance / Renewal of License to Cable Operators / Electronic Media u/s 236F	64150601		
36	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
37	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
38	Purchase by Retailers u/s 236H	64150801		
39	Educational Institution Fee u/s 236I	64150901		
40	Issuance / Renewal of License to Dealers / Commission Agents / A/hatis u/s 236J	64151001		
41	Purchase / Transfer of Immovable Property u/s 236K	64151101		
42	Purchase of International Air Ticket u/s 236L	64151201		

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	Tax Year
CNIC*					NTN	NTN*
Business Name*						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
Cost of Sales / Services	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance				
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 21]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128			
Indirect Expenses	22	Management, Administrative, Selling & Financial Expenses [Sum of 23 to 42]	3199			
	23	Rent	3151			
	24	Rates / Taxes / Cess	3152			
	25	Salaries / Wages / Perquisites / Benefits	3154			
	26	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	27	Electricity / Water / Gas	3158			
	28	Communication	3162			
	29	Repair / Maintenance	3165			
	30	Stationery / Printing / Photocopies / Office Supplies	3166			
	31	Advertisement / Publicity / Promotion	3168			
	32	Insurance	3170			
	33	Professional Charges	3171			
	34	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	35	Brokerage / Commission	3178			
	36	Irrecoverable Debts written off	3186			
	37	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	38	Other Indirect Expenses	3180			
	39	Accounting (Loss) on Sale of Intangibles	3195			
	40	Accounting (Loss) on Sale of Assets	3196			
	41	Accounting Amortization	3197			
	42	Accounting Depreciation	3198			
	43	Accounting Profit / (Loss) [17+18-22]	3200			

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	Tax Year
CNIC*					NTN	NTN*
Business Name*						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance				
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 21]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
21	Others	3128				
Indirect Expenses	22	Management, Administrative, Selling & Financial Expenses [Sum of 23 to 42]	3199			
	23	Rent	3151			
	24	Rates / Taxes / Cess	3152			
	25	Salaries / Wages / Perquisites / Benefits	3154			
	26	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	27	Electricity / Water / Gas	3158			
	28	Communication	3162			
	29	Repair / Maintenance	3165			
	30	Stationery / Printing / Photocopies / Office Supplies	3166			
	31	Advertisement / Publicity / Promotion	3168			
	32	Insurance	3170			
	33	Professional Charges	3171			
	34	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	35	Brokerage / Commission	3178			
	36	Irrecoverable Debts written off	3186			
	37	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	38	Other Indirect Expenses	3180			
	39	Accounting (Loss) on Sale of Intangibles	3195			
	40	Accounting (Loss) on Sale of Assets	3196			
	41	Accounting Amortization	3197			
	42	Accounting Depreciation	3198			
	43	Accounting Profit / (Loss) [17+18-22]	3200			

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-C			
Inadmissible / Admissible Deductions			
Name*		Tax Year	2015
CNIC*		NTN	NTN*
Sr.	Description	Code	Amount
1	Inadmissible Deductions [Sum of 2 to 28]	3239	
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
4	Add Backs Provision for Diminution in Value of Investment	3203	
5	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204	
6	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205	
7	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206	
8	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
9	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208	
10	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209	
11	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
12	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
13	Add Backs u/s 21(h) Personal Expenditure	3212	
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its Member	3213	
15	Add Backs u/s 21(i) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215	
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216	
17	Add Backs u/s 21(n) Capital Expenditure	3217	
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220	
21	Add Backs Tax Gain on Sale of Intangibles	3225	
22	Add Backs Tax Gain on Sale of Assets	3226	
23	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
24	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
25	Add Backs Accounting (Loss) on Sale of Assets	3236	
26	Add Backs Accounting Amortization	3237	
27	Add Backs Accounting Depreciation	3238	
28	Other Inadmissible Deductions	3234	
29	Admissible Deductions [Sum of 30 to 39]	3259	
30	Accounting Gain on Sale of Intangibles	3245	
31	Accounting Gain on Sale of Assets	3246	
32	Tax Amortization for Current Year	3247	
33	Tax Depreciation / Initial Allowance for Current Year	3248	
34	Pre-Commencement Expenditure / Deferred Cost	3250	
35	Other Admissible Deductions	3254	
36	Tax (Loss) on Sale of Intangibles	3255	
37	Tax (Loss) on Sale of Assets	3256	
38	Unabsorbed Tax Amortization for Previous Years	3257	
39	Unabsorbed Tax Depreciation for Previous Years	3258	

Signature:

Date:

Annex-D												
Depreciation, Initial Allowance, Amortization												
Name* CNIC*											Tax Year NTN	2015 NTN*
Sr.	Description	Code	WDV (BF) A	Deletion B	Addition (Used Previously in Pakistan) C	Extent of Use D	Addition (New) E	Extent of Use F	Rate G	Initial Allowance H	Rate I	
1	Building (all types)	3302				100%		100%	15%		10%	
2	Ramp for Disabled Persons	330204				100%		100%	100%		100%	
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%	
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%	
5	Furniture (including fittings)	330303				100%		100%	0%		15%	
6	Technical / Professional Books	330304				100%		100%	25%		15%	
7	Below ground installations of mineral oil concerns	330305				100%		100%	25%		100%	
8	Offshore installations of mineral oil concerns	330306				100%		100%	25%		20%	
9	Office Equipment	330307				100%		100%	25%		15%	
10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%		15%	
11	Motor Vehicle (not plying for hire)	33041				100%		100%	0%		15%	
12	Motor Vehicle (plying for hire)	33042				100%		100%	25%		15%	
13	Ships	33043				100%		100%	25%		15%	
14	Aircrafts / Aero Engines	33044				100%		100%	25%		30%	
15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%	
Amortization												
	Description	Code	WDV (BF) A	Remaining Useful Life B	Extent of Use C	Amortization on D						
16	Intangible	3305										
17	Intangible	3305										
18	Intangible	3305										
19	Expenditure providing Long Term Advantage / Benefit	330516										
20	Tax Amortization for Current Year	3247										
21	Pre-Commencement Expenditure	3306										

Signature: _____

Date: _____

PART-IV

SECOND SCHEDULE

Annex-E								
Name*						Tax Year		
CNIC*						NTN	NTN*	
	Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Minimum Tax Chargeable	
				A	B	C	E	
Minimum Tax Chargeable	1	Minimum Tax Chargeable [Col.E Sum of 2 to 6 Transfer to Sr.28 of Return]						
	2	Import of Edible Oil u/s 148 @5.5%	64010161					
	3	Import of Packing Material u/s 148 @5.5%	64010181					
	4	Payment for Services u/s 153(1)(b) @1%	64060152					
	5	Payment for Services u/s 153(1)(b) @2%	64060154					
	6	Payment for Services u/s 153(1)(b) @10%	64060170					
	Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
				A	B	C	D	E
Option out of FTR	7	Import u/s 148 @1%	64010052					
	8	Import u/s 148 @2%	64010054					
	9	Import u/s 148 @3%	64010056					
	10	Import u/s 148 @4.5%	64010059					
	11	Import u/s 148 @6%	64010062					
	12	Payment for Goods u/s 153(1)(a) @1%	64060052					
	13	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
	14	Payment for Goods u/s 153(1)(a) @4.5%	64060059					
	15	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
	16	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
	17	Fee for Export related Services u/s 153(2) @1%	64060352					
	18	Export Proceeds u/s 154 @1%	64070054					
	19	Foreign Indentling Commission u/s 154(2) @5%	64070151					
	20	Commission / Discount on petroleum products u/s 156A	64090151					
	21	Brokerage / Commission u/s 233 @7.5%	64120065					
	22	Brokerage / Commission u/s 233 @12%	64120074					

Signature: _____ Date: _____

Annex-F			
Personal Expenses			
Name*			Tax Year
CNIC*			2015
	Sr.	Description	Code
Personal Expenses	1	Personal Expenses [Sum of 2 to 16 minus 17]	7089
	2	Rent	7051
	3	Rates / Taxes / Charge / Cess	7052
	4	Vehicle Running / Maintenance	7055
	5	Travelling	7056
	6	Electricity	7058
	7	Water	7059
	8	Gas	7060
	9	Telephone	7061
	10	Asset Insurance / Security	7066
	11	Medical	7070
	12	Educational	7071
	13	Club	7072
	14	Functions / Gatherings	7073
	15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076
	16	Other Personal / Household Expenses	7087
	17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088
	CNIC No.	Name*	
18			
19			
20			
21			

Signature:

Date:

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001										1/4
Name*								Tax Year	2015	
CNIC*								NTN		
Residence Address*										
Business Address*										
Agricultural Property	1	Agricultural Property [Sum of 1 i to 1 x]						7001		
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i							7001		
	ii							7001		
	iii							7001		
	iv							7001		
	v							7001		
	vi							7001		
	vii							7001		
	viii							7001		
	ix							7001		
	x							7001		
Residential, Commercial, Industrial Property	2	Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]						7002		
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost	
	i							7002		
	ii							7002		
	iii							7002		
	iv							7002		
	v							7002		
	vi							7002		
	vii							7002		
	viii							7002		
	ix							7002		
	x							7002		
Business Capital	3	Business Capital						7003		
		Enter name, share percentage & capital amount in each AOP					Share %	Code	Value at Cost	
	i							7003		
	ii							7003		
	iii							7003		
Equipment	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]						7004		
		Description						Code	Value at Cost	
	i							7004		
	ii							7004		
	iii							7004		
iv							7004			

Signatures:

Date:

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							2/4	
Name*					Tax Year	2015		
CNIC*					NTN			
Animal	5	Animal (Non-Business) [Sum of 5 i to 5 iv]				7005		
		Description				Code	Value at Cost	
	i	Livestock				7005		
	ii	Pet				7005		
	iii	Unspecified				7005		
Investment	6	Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006		
		Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost	
	i	Account				7006		
		Current				7006		
		Current				7006		
		Fixed Deposit				7006		
		Fixed Deposit				7006		
		Profit / Loss Sharing				7006		
		Profit / Loss Sharing				7006		
		Saving				7006		
		Saving				7006		
	ii	Annuity				7006		
	iii	Bond				7006		
	iv	Certificate				7006		
	v	Debenture				7006		
	vi	Deposit				7006		
		Term Deposit				7006		
		Term Deposit				7006		
	vii	Fund				7006		
	viii	Instrument				7006		
	ix	Insurance Policy				7006		
	x	Security				7006		
	xi	Stock / Share				7006		
	xii	Unit				7006		
	xiii	Others				7006		
Debt	7	Debt (Non-Business) [Sum of 7 i to 7 vii]				7007		
		Form	No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost	
	i	Advance				7007		
	ii	Debt				7007		
	iii	Deposit				7007		
	iv	Prepayment				7007		
	v	Receivable				7007		
	vi	Security				7007		
	vii	Others				7007		
	Motor Vehicle	8	Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
			Form (Car, Jeep, Motor Cycle, Scooter, Van)	E&TD Registration No.	Maker	Capacity	Code	Value at Cost
		i					7008	
		ii					7008	
iii						7008		
iv						7008		
v						7008		
vi						7008		
vii						7008		
viii					7008			

Signatures: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2015	
CNIC*		NTN		
Precious Possession	9	Precious Possession [Sum of 9 i to 9 iii]	7009	
		Description	Code	Value at Cost
	i	Antique / Artifact	7009	
	ii	Jewelry / Ornament / Metal / Stone	7009	
	iii	Others (Specify)	7009	
Household Effect	10	Household Effect [Sum of 10 i to 10 iv]	7010	
		Description	Code	Value at Cost
	i	Unspecified	7010	
	ii	Unspecified	7010	
	iii	Unspecified	7010	
Personal Item	11	Personal Item [Sum of 11 i to 11 iv] *	7011	
		Description	Code	Value at Cost
	i	Unspecified	7011	
	ii	Unspecified	7011	
	iii	Unspecified	7011	
Cash	12	Cash [Non-business] [Sum of 12 i to 12 x]	7012	
		Notes & Coins	7012	
	13	Any Other Asset [Sum of 13 i to 13 iv]	7013	
		Description	Code	Value at Cost
	i		7013	
Any Other Asset	ii		7013	
	iii		7013	
	iv		7013	
	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
Assets in Others' Name	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
	15	Total Assets [Sum of 1 to 14]	7019	

Signatures:

Date:

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001						4/4	
Name*					Tax Year	2015	
CNIC*					NTN		
Loan	16	Credit (Non-Business) [Sum of 16 i to 16 viii]				7021	
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost	
	i	Advance			7021		
	ii	Borrowing			7021		
	iii	Credit			7021		
	iv	Loan			7021		
	v	Mortgage			7021		
	vi	Overdraft			7021		
	vii	Payable			7021		
	viii	Others			7021		
	17	Total Liabilities [Σ16]				7029	
Reconciliation of Net Assets	18	Net Assets Current Year [15-17]				703001	
	19	Net Assets Previous Year				703002	
	20	Increase / Decrease in Assets [18-19]				703003	
	21	Inflows [Sum of 21 i to 21 x]				7049	
	i	Income declared as per Return for the year subject to normal tax				7031	
	ii	Income declared as per Return for the year exempt from tax				7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax				7033	
	iv	Adjustments in Income Declared as per Return for the year				7034	
	vi	Foreign Remittance				7035	
	vii	Inheritance				7036	
	viii	Gift				7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property				7038	
	x	Others				7048	
	22	Personal Expenses [Transfer from Sr.1 Annex-F]				7089	
	23	Outflows [Sum of 23 i to 23 iii]				7099	
	i	Gift				7091	
	ii	Loss on Disposal of Assets				7092	
	iii	Others				7098	
	24	Unreconciled Amount [21-22-23]				703000	
Disposed Assets	25	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 25 i to 25 ii]				703004	
		Description			Code	Value at Cost	
	i				703004		
	ii				703004		
Verification	I, _____, CNIC No. _____, in my capacity _____, as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2015 & of my personal expenditure for the year ended 30.06.2015 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002."						

”]

¹Part II G

["Company Income Tax Return 2015

1547b (Return of Income filed voluntarily for complete year)																																																																																																																																	
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¹ Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

PART-IV

SECOND SCHEDULE

Line	Amortization	Depreciation	Minimum Tax	Option out of PFR	Ventilation	Payment	Attribute	Attachment	BIR																																																																																																																																																																																																																																																	
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<td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (b) Amount of Tax Deducted at Source</td> <td>3206</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid</td> <td>3207</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (d) Exemption/ Expenditure above prescribed limit</td> <td>3208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (e) Contributions to Unrecognized / Unapproved Funds</td> <td>3209</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (f) Contributions to Funds not under effective arrangement for deduction of Tax at source</td> <td>3210</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (g) Fine / Penalty for violation of any law / rule / regulation</td> <td>3211</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 21 (h) Personal 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Unabsorbed Tax Depreciation for Previous Years	3258																																																																																																																																																																																																																																																									
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PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
Property										Calculate
Business										
Manufacturing / Trading Items										
Other Revenues										
Management, Administrative, Selling & Financial Expenses										
Inadmissible / Admissible Deductions										
Adjustments										
Business Assets / Equity / Liabilities										
Transactions > PKR 50 Million with Non-Residents										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Total Assets										3346
Land										3301
Building (all types)										3302
Plant / Machinery / Equipment / Furniture (including fittings)										3303
Motor Vehicle										3304
Intangible										3305
Pre-Commencement Expenditure										3306
Capital Work in Progress										3308
Long Term Investments										3311
Long Term Advances / Deposits / Prepayments										3312
Trade Creditors / Receivables										3313
Inventory										3314
Stocks / Stores / Spares										3315
Short Term Investments										3316
Short Term Advances / Deposits / Prepayments										3317
Current Portion of Long Term Investments										3318
Cash / Cash Equivalents										3319
Other Assets										3320
Total Equity / Liabilities										3396
Authorized Capital										3391
Issued, Subscribed & Paid up Capital										3392
Share Deposit Money										3393
Capital Reserves										3394
Revenue Reserves										3395
Funds										3396
Accumulated Profits										3397
Revaluation Surplus										3398
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										3399

SECOND SCHEDULE

Code	Authorization	Disposition	Minimum Tax	Option out of PTR	Payment	Attributes	Attachment	Bill	
Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture Tax Chargeable / Payments Calculate									
	Description	Code	Total Amount	Amount Excluded from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Actions			
	Foreign Property Income / (Loss)	9029							
	Foreign Property Income / (Loss)	9030							
	Foreign Property Income / (Loss)	9022							
	Foreign Property Income / (Loss)	9023							
	Foreign Property Income / (Loss)	9024							
	Foreign Business Income / (Loss)	9039							
	Foreign Business Income / (Loss)	9031							
	Foreign Business Income / (Loss)	9032							
	Foreign Business Income / (Loss)	9033							
	Foreign Business Income / (Loss)	9034							
	Foreign Capital Gains / (Loss)	9049							
	Foreign Capital Gains / (Loss)	9041							
	Foreign Capital Gains / (Loss)	9042							
	Foreign Capital Gains / (Loss)	9043							
	Foreign Capital Gains / (Loss)	9044							
	Foreign Other Sources Income / (Loss)	9059							
	Foreign Other Sources Income / (Loss)	9061							
	Foreign Other Sources Income / (Loss)	9052							
	Foreign Other Sources Income / (Loss)	9053							
	Foreign Other Sources Income / (Loss)	9054							

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	B/E					
Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture Description Code Amount Calculate														
Agriculture Income										6100				
Agriculture Income Tax										6291				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	B/E					
Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Indeductible Admissible Action Calculate														
Deductible Allowances										9309				
Workers Welfare Fund us 56A										9302				
Workers Profit Participation Fund us 50B										9303				
Charitable Donations us 61 Part I, 2nd Schedule										9304				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	B/E					
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 Description Code Eligible Amount Ineligible Amount Tax Credit Action Calculate														
Tax Credits										9339				
Tax Credit for Charitable Donations us 61										9311				
Tax Credit for Profit or Debt us 64										9314				
Tax Credit for Registration for Sales Tax us 65A										9315				
Tax Credit for Non-Equity Investment in Plant and Machinery us 65D										9316				
BF Tax Credit for Non-Equity Investment in Plant and Machinery us 65B										9318				
Tax Credit for Equity Investment in Plant and Machinery us 65B										9318				
BF Tax Credit for Equity Investment in Plant and Machinery us 65B										9319				
Tax Credit for Redemption in Registered Stock Exchange us 65C										9317				
Tax Credit for Newly Established Industrial Undertaking us 65D										9318				
Tax Credit for Investment in Plant and Machinery by Existing Company us 65E										9319				
Tax Credit us 103										9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization us 100C										9323				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	B/E					
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 Description Code Receipts / value Tax Collected / Deducted / Paid Tax Chargeable Action Calculate														
Adjustable Tax										940004				
Import us 146 @5-5%										94010811				
Import us 146 @6%										94010812				
Profit on Debt us 151 from NSC / PG Deposits										94040801				
Profit on Debt us 151 from Bank Accounts / Deposits										94040802				
Profit on Debt us 151 from Government Securities										94040803				
Profit on Debt us 151 from Others										94040804				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(2)										94050607				
Profit on Debt to a Non-Resident us 152(2)										94050608				
Payment for Goods to a PE of a Non-Resident us 152(2A)(a) / Division II, Part II, 1st Schedule										94050609				
Payment for Transport Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part II, 1st Schedule										94050610				
Payment for Other Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part II, 1st Schedule										94050611				
Payment for Contracts to a PE of a Non-Resident us 152(2A)(c) / Division II, Part II, 1st Schedule										94050612				
Payment for Goods us 153(1)(3) (ADJUSTABLE TAX ONLY)										94060900				
Rent of Property us 155										94060901				+
Cash Withdrawal from Bank us 231A										94100101				+
Certain Banking Transactions us 231AA										94100201				
Motor Vehicle Registration Fee us 231B(1)										94100301				+
Motor Vehicle Transfer Fee us 231B(2)										94100302				+
Motor Vehicle Sale us 231B(3)										94100303				+
Value of Shares traded through a member of a Stock exchange us 232A (1)(a)										94120101				
Value of Shares traded through a member of a Stock exchange us 232A (1)(b)										94120102				
Value of Shares traded by a member of a Stock exchange us 232A (1)(c)										94120103				
Margin Financing, Margin Trading or Securities Lending us 232AA										94120201				
Goods Transport Public Vehicle Tax us 234										94130601				+
Passenger Transport Public Vehicle Tax us 234										94130602				+
Privately Vehicle Tax us 234										94130603				+
Telephone Bill us 235(1)(a)										94150601				+
Telephone Bill us 235(1)(b)										94150602				+

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SECOND SCHEDULE

Prepaid Telephone Card us 235(1)(3)	64150003				+
Phone Unit us 236(1)(c)	64150004				+
Purchase by Auction us 236A	64150001				
Domestic Air Ticket Charges us 236B	64150001				
Sale / Transfer of Immoveable Property us 236C	64150001				
Rentless / Garhage Charges us 236D	64150001				
Certification of Foreign-Produced TV / Serials us 236E	64150001				
Issuance / Renewal of License to Cable Operators / Electronic Media us 236F	64150001				
Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G	64150001				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236H	64150001				
Purchase by Retailers us 236H	64150001				
Issuance / Renewal of License to Dealers / Commission Agents / Attorneys us 236J	64150001				
Purchase / Transfer of Immoveable Property us 236K	64151101				
Purchase of International Air Ticket us 236L	64151201				

Class	Amortization	Depreciation	Minimum Tax	Option out of PIR	Verification	Payment	Abate	Attachment	Unit	
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Debitive Allowances										
Tax Credits										
Acquisition Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Import us 148 @1%	54010052				
Import us 148 @2%	54010054				
Import us 148 @3%	54010096				
Import us 148 @4.5%	54010059				
Import us 148 @5.5%	54010091				
Import of Edible Oil us 148 @5.5%	54010101				
Import of Packing Material us 148 @5.5%	54010181				
Import of Edible Oil us 148 @8%	54010196				
Import of Packing Material us 148 @8%	54010186				
Dividend us 150 @7.5%	54030052				
Dividend us 150 @10%	54030053				
Dividend us 150 @12.5%	54030054				
Dividend us 150 @20%	54030057				
Dividend us 150 @25%	54030059				
Dividend to a Non-Resident covered under ADOT us 158 / us 5	54030089				
Royalty / Fee for Technical Services to a Non-Resident us 152(1) / Division A, Part I, 1st Schedule	54050051				
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident us 152(1)(a) / Division II, Part II, 1st Schedule	54050052				
Payment for Services, Contracts to a Non-Resident us 152(1A)(b) / Division II, Part II, 1st Schedule	54050053				
Fee for Advertisement Services to a Non-Resident us 152(1A)(c) / Division II, Part II, 1st Schedule	54050054				
Insurance / Financial Risk Premium to a Non-Resident us 152(1AA) / Division II, Part II, 1st Schedule	54050055				
Fee for Advertisement Services to a Non-Resident us 152(1AAA) / Division II, Part II, 1st Schedule	54050056				
Profit on DRI us 152(2) / us 5A, Part II, 2nd Schedule	54050096				
Royalty / Fee for Technical Services to a Non-Resident covered under ADOT	54050057				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT	54050098				
Payment for Goods us 153(1)(a) @1%	54050052				
Payment for Goods us 153(1)(a) @1.5%	54050053				
Payment for Goods us 153(1)(a) @4%	54050058				

Payment for Services us 153(1)(b) @1%	64062152				
Payment for Services us 153(1)(b) @2%	64062154				
Payment for Services us 153(1)(b) @6%	64062165				
Receipts from Contracts us 152(1)(c) @8%	64062164				
Fee for Export related Services us 153(2) @1%	64063352				
Export Proceeds us 154(1) @1%	64073054				
Foreign Indenting Commission us 154(2)	64073151				
Prize on Prize Bond us 156	64083051				
Winnings from Crayford Puzzle us 159	64093042				
Winnings from Raffle us 158	64093053				
Winnings from Lottery us 158	64093054				
Winnings from Quiz us 158	64093055				
Winnings from Saw Promotion us 158	64093056				
Commission / Discount on petroleum products us 156A	64092151				
Brokerage / Commission us 232 @12%	64123065				
Brokerage / Commission us 232 @12%	64123074				
CNG Station Gas Bill us 234A	64133151				
Electricity Bill of Commercial Consumer us 235	64143051				+
Electricity Bill of Industrial Consumer us 235	64143052				+
Issuance of Bonus Shares by Companies quoted on Stock Exchange us 238M	64151151				
Issuance of Bonus Shares by Companies not quoted on Stock Exchange us 238N	64151161				
Capital Gains on Immovable Property us 37(1A) @0%	64223051				
Capital Gains on Immovable Property us 37(1A) @5%	64223053				
Capital Gains on Immovable Property us 37(1A) @10%	64223055				
Capital Gains on Securities us 37A @0%	64233151				
Capital Gains on Securities us 37A @10%	64233155				

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SECOND SCHEDULE

Capital Gains on Securities u/s 37A @12.5%	64220196			
Capital Gains on Securities u/s 68, 4th Schedule @0%	64220251			
Capital Gains on Securities u/s 68, 4th Schedule @5%	64220255			
Capital Gains on Securities u/s 68, 4th Schedule @17.5%	64220258			
Capital Gains on Securities u/s 6, 7th Schedule @12.5%	64220356			
Fee for Services outside Pakistan u/s (B) Part I, 2nd Schedule	64310651			
Residuals for Contracts outside Pakistan u/s (2), Part II, 2nd Schedule	64310652			
Purchase of Locally Produced Edible Oil u/s (13C), Part II, 2nd Schedule	64310653			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/s (40D) / (40E), Part IV, 2nd Schedule	64320651			
Income of Hajj Group Operators u/s (72A), Part IV, 2nd Schedule	64320652			
Residuals from Shipping Business u/s (21), Part II, 2nd Schedule	64310654			

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
										Calculate
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Credits										
Adjustable Tax										
Total / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
Description										Code
Income / (Loss) from Property										2936
Income / (Loss) from Business										3836
Gains / (Loss) from Capital Assets										4936
Income / (Loss) from Other Sources										5936
Foreign Income										6936
Agriculture Income										6136
Share in Untaxed Income from AOP										7131
Share in Taxed Income from AOP										7141
Total Income										9936
Deductible Allowances										9936
Share of Partner Company Income of AOP										9811
Taxable Income										9136
Tax Chargeable										9236
Normal Income Tax										920690
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax										923180
Super Tax										923780
WWT										923690
Tax Credits										9326
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%										923160
Accounting Profit / Tax Chargeable u/s 113C @17%										923173
Difference of Minimum Tax Chargeable u/s 148(6) / 153(3)(a)										923192
Difference of Minimum Tax Chargeable u/s 152										923194
Difference of Alternate Corporate Tax u/s 113C										923197
Adjustment of Minimum Tax Paid u/s 113 in earlier Years										923198
Share in Tax Paid on Taxed Income from AOP										923200
Refund Adjustment of Other Year(s) against Demand of this Year										923101
Withholding Income Tax										9231
Advance Income Tax										9232
Admitted Income Tax										9233
Demandable Income Tax										9234
Refundable Income Tax										9235

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
										Calculate
Description										Code
Intangible										3305
Expenditure providing Long Term Advantage / Benefit										3305-16
Pre-Commencement Expenditure										3306

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
										Calculate
Description										Code
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
Bever 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)										330401
Motor Vehicle (plying for hire)										330402
Ships										330403
Aircrafts / Aoro Unmanned										330404

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
Description	Code	Receipts / Value	Tax Collected / Deductible / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable			
Import of Refined Oil us 148 @5.1%	64010181									
Import of Packing Material us 140 @5.5%	64010181									
Import of Refined Oil us 148 @8%	64010185									
Import of Packing Material us 140 @8%	64010189									
Payment for Services us 153(130) @2%	64000154									
Payment for Services us 153(130) @8%	64000162									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
Description	Code	Receipts / Value	Tax Collected / Deductible / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable			
Import us 148 @1%	64010062									
Import us 140 @2%	64010054									
Import us 148 @3%	64010096									
Import us 140 @4.5%	64010059									
Import us 148 @5.5%	64010061									
Payment for Goods us 153(131) @1%	64000062									
Payment for Goods us 153(131) @1.5%	64000053									
Payment for Goods us 153(131) @4%	64000056									
Receipts from Contracts us 153(131) @7%	64000064									
Fee for Export related Services us 153(32) @1%	64000062									
Export Proceeds us 154(11) @1%	64010054									
Foreign Interbank Commission us 154(7)	64010151									
Commission / Discount on petroleum products us 155(A)	64000161									
Brokerage / Commission us 233 @7.5%	64120065									
Brokerage / Commission us 233 @12%	64120074									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
I, Enter Name, CNIC No. / Enter CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement us 115(f) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.										
Verify CODE										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
CPR No.	Date	Amount	Code	Description	Amount	Tax Year				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
Attributes	Value	Action								
Person Status		+								
Residence Status		+								
Special Tax Rate for Dividend covered under ADDT										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT										
Special Tax Rate for Shipping Income										
Special Tax Rate for Exploration and Production of Petroleum Income										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
Code	Description	File								

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
Bill No.	Tax Period	Code	Description	Amount	Tax Date	Payment Date				

”]

1[Individual Income Tax Return 2015

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill																																										
File Save Submit Cancel Print Tax 1141 (Return of Income) (voluntary for complete year) Transaction Date Name Tax Year 2015 Registration No. Period Due Date Submission Date																																																			
Employment Salary <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Income from Salary</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pay, wages or Other Remuneration (including Amount of salary)</td> <td>1009</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Allowances (including Living / Domestic Allowance)</td> <td>1040</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Expenditure Reimbursement</td> <td>1050</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Value of Perquisites (including Transport Motorization for Civil Servants)</td> <td>1089</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)</td> <td>1090</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action	Income from Salary	1000					Pay, wages or Other Remuneration (including Amount of salary)	1009					Allowances (including Living / Domestic Allowance)	1040					Expenditure Reimbursement	1050					Value of Perquisites (including Transport Motorization for Civil Servants)	1089					Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1090				
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1 Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Employment Property Business Manufacturing / Trading Items Other Revenue Management, Administrative, Selling & Financial Expenses Indeductible / Admissible Deductions Adjustments Calculate Generate Bill									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / 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 2009	327009								
Unadjusted (Loss) from Business for 2010	327010								
Unadjusted (Loss) from Business for 2011	327011								
Unadjusted (Loss) from Business for 2012	327012								
Unadjusted (Loss) from Business for 2013	327013								
Unadjusted (Loss) from Business for 2014	327014								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Employment Property Business Manufacturing / Trading Items Other Revenue Management, Administrative, Selling & Financial Expenses Indeductible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Calculate Generate Bill									
Description	Code	Amount			Action				
Land	2301								
Building (all types)	2302								
Plant / Machinery / Equipment / Furniture (including fittings)	2303								
Long Term Advances / Deposits / Prepayments	2312								
Stocks / Shares / Bonds	2315								
Cash / Cash Equivalents	2319								
Total Equity / Liabilities	2399								
Invest. Subscribed & Paid up capital	2352								
Long Term Borrowings / Debt / Loan	2371								
Trade Creditors / Payables	2394								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Employment Property Business Capital Assets Capital Gains / (Loss) Calculate Generate Bill									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action				
Gains / (Loss) from Capital Assets	4000								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Employment Property Business Capital Assets Other Sources Receipts / Deductions Foreign Sources / Agriculture Calculate Generate Bill									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action				
Income / (Loss) from Other Sources	5000								
Yield on Bank/Bond Certificates / Pensioner's Benefit Account	5005041								
Payoffs	5002								
Fees for Technical Services	5011								
Dividend / Bonus Shares	5012								
Other Receipts	5023								
Other Deductions	5088								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture Calculate Generate Bill									
Description	Code	Amount			Action				
Agriculture Income	9100								
Agriculture Income Tax	9201								

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	
Employment										Calculate Generate Bill
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	
Employment										Calculate Generate Bill
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	
Employment										Calculate Generate Bill
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										
Tax Credits										
Adjustable Tax										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	
Employment										Calculate Generate Bill
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										
Tax Credits										
Adjustable Tax										
Final / Final / Minimum / Average / Rework / Reducible Tax										
Computation										
Personal Assets / Liabilities / Receipts / Expenses										

PART-IV

SECOND SCHEDULE

Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060178				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060055				
Receipts from Contracts u/s 153(1)(c) @10%	64060070				
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				
Price on Price Band u/s 155	64060051				
Winings from Crossword Puzzle u/s 156	64060052				
Winings from Raffle u/s 155	64060053				
Winings from Lottery u/s 156	64060054				
Winings from Quiz u/s 156	64060055				
Winings from Sale Promotion u/s 156	64060056				
Commission / Discount on petroleum products u/s 156A	64060151				
Brokerage / Commission u/s 233 @7.5%	64120065				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64150151				
Electricity Bill of Commercial Consumer u/s 235	64140061				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151051				
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151051				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @10%	64220155				
Capital Gains on Securities u/s 37A @12.5%	64220159				
Fee for Services outside Pakistan u/s (3), Part II, 2nd Schedule	64310051				
Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule	64310052				
Purchase of Locally Produced Edible Oil u/s (13C), Part II, 2nd Schedule	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/s (43D) / (43F), Part IV, 2nd Schedule	64320051				
Income of Hajj Group Operators u/s (72A), Part IV, 2nd Schedule	64320052				
Transportation for Civil Servants (after deduction of drivers salary) u/s (27), Part II, 2nd Schedule	64210051				
Flying / Submarine Allowance (not exceeding basic pay) u/s (1), Part III, 2nd Schedule	64210052				
Allowance to Pilots (exceeding basic pay) u/s (1), Part III, 2nd Schedule	64210053				
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTH	Ventilation	Parent	Attitude	Attachment	BIT	
										CalculateGenerate ITR
» Employment										
» Property										
» Business										
» Capital Assets										
» Other Sources										
» Foreign Sources / Agriculture										
» Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
» Personal Assets / Liabilities / Receipts / Expenses										

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
I, _____, CINC 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 (s) 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify CODE									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
CPR No:	Date:	Amount Code:	Description:	Amount	Tax Year	+				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Attributes									
Residence Status							value	Action	
Special Tax Rate for Dividend covered under ADCT								+	
Special Tax Rate for Royalty / Fee for Technical Services covered under ADCT									
Special Tax Rate for Payment for Goods, Service, Contracts, Rent, etc. to a Non-Resident covered under ADCT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADCT									
Average Tax Rate for Employment Termination Benefits (s 12B)									
Relevant Tax Rate for Salary Advance (s 127)									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Code	Description					File	+		

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Payments									
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date			

1["AOP Income Tax Return 2015

Code	HT Code	Journal	Cancel	Print	Transaction Date
11411		(Return of income filed voluntarily for concrete year)			Registration No.
		Tax Year 2015			Submission Date *
		Due Date			

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BIT
Property Receipts / Deductions Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
Income / (Loss) from Property	2000								
Total Receipts from Property	2026								
Rent Received on Receivables	2001								
1/10th of amount not adjustable against Rent	2002								
Forfeited Deposit under a Contract for Sale of Property	2003								
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004								
Unpaid Liabilities exceeding three years	2005								
Total Deductions from Property	2009								
1/5th of Rent of Building for Repairs	2031								
Insurance Premiums	2032								
Local Rate / Tax / Charge / Cess	2033								
Other Deductions against Rent	2008								

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BIT
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
Income / (Loss) from Business	3000								
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3026								
Gross Revenue (excluding Sales Tax, Federal Excise)	3009								
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3010								
Cost of Sales / Services	3036								
Closing Stock	3030								
Net Purchases (excluding Sales Tax, Federal Excise)	3039								
Salaries / Wages	3071								
Fuel	3072								
Power	3073								
Gas	3074								
Stores / Spares	3076								
Repairs / Maintenance	3077								
Other Direct Expenses	3083								
Accounting Amortization	3087								
Accounting Depreciation	3088								
Closing Stock	3096								
Gross Profit / (Loss)	3100								

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BIT
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
Other Revenues	3129								
Accounting Gain on Sale of Intangibles	3119								
Accounting Gain on Sale of Assets	3116								
Others	3128								
Share in unceded Income from AOP	3131								
Share in Taxed Income from AOP	3141								

11 Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Abolition	Attachment	Bill																																																																																																																																										
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<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Management, Administrative, Selling & Financial Expenses</td> <td>3199</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit</td> <td>3151</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rates / Taxes / Cess</td> <td>3152</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salaries / Wages / Perquisites / Benefits</td> <td>3154</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Traveling / Conveyance / Vehicles Running / Maintenance</td> <td>3155</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Electricity / Water / Gas</td> <td>3158</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Communication</td> <td>3162</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Repair / Maintenance</td> <td>3165</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Stationery / Printing / Publications / Office Supplies</td> <td>3169</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Advertisement / Publicity / Promotion</td> <td>3168</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Insurance</td> <td>3170</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Professional Charges</td> <td>3171</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt (Financial Charges / Markup / Interest)</td> <td>3172</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Brokerage / Commission</td> <td>3178</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Indirect Expenses</td> <td>3180</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Irrecoverable Debts Written off</td> <td>3185</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Obsolete Stocks / Stores / Spares / Fixed Assets Written off</td> <td>3187</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting (Loss) on Sale of Intangibles</td> <td>3195</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting (Loss) on Sale of Assets</td> <td>3199</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Amortization</td> <td>3197</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Depreciation</td> <td>3198</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Profit / (Loss)</td> <td>3200</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action	Management, Administrative, Selling & Financial Expenses	3199					Profit	3151					Rates / Taxes / Cess	3152					Salaries / Wages / Perquisites / Benefits	3154					Traveling / Conveyance / Vehicles Running / Maintenance	3155					Electricity / Water / Gas	3158					Communication	3162					Repair / Maintenance	3165					Stationery / Printing / Publications / Office Supplies	3169					Advertisement / Publicity / Promotion	3168					Insurance	3170					Professional Charges	3171					Profit on Debt (Financial Charges / Markup / Interest)	3172					Brokerage / Commission	3178					Other Indirect Expenses	3180					Irrecoverable Debts Written off	3185					Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187					Accounting (Loss) on Sale of Intangibles	3195					Accounting (Loss) on Sale of Assets	3199					Accounting Amortization	3197					Accounting Depreciation	3198					Accounting Profit / (Loss)	3200				
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<td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210b) Amount of Tax Deducted at Source</td> <td>3206</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210c) Payments liable to Deduction of Tax at Source but tax not Deducted / Paid</td> <td>3207</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210c) Entertainment Expenditure above prescribed limit</td> <td>3208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210c) Contributions to Unrecognized / Unapproved Funds</td> <td>3209</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210f) Contributions to Funds not under effective arrangement for deduction of Tax at source</td> <td>3210</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210g) Fine / Penalty for violation of any law / regulation</td> <td>3211</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210h) Personal Expenditure</td> <td>3212</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210) Profit on Debt / Brokerage / Commission / Salary / Remuneration Paid by an AOP to its member</td> <td>3213</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode</td> <td>3215</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210m) Salary exceeding prescribed amount not paid through prescribed mode</td> <td>3216</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 210p) Capital Expenditure</td> <td>3217</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 67(1)) Expenditure attributable to Non-Business Income</td> <td>3218</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (us 34(5)) Liabilities allowed Previously as deduction not Paid within Three Years</td> <td>3219</td> <td></td> <td></td> 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Depreciation</td> <td>3238</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Admissible Deductions</td> <td>3239</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Gain on Sale of Intangibles</td> <td>3245</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Gain on Sale of Assets</td> <td>3246</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax Amortization for Current Year</td> <td>3247</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax Depreciation / Initial Allowance for Current Year</td> <td>3248</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pre-Commencement Expenditure / Deferred Cost</td> <td>3250</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Admissible Deductions</td> <td>3254</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax (Loss) on Sale of Intangibles</td> <td>3255</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax (Loss) on Sale of Assets</td> <td>3256</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unabsorbed Tax Amortization for Previous Years</td> <td>3257</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unabsorbed Tax Depreciation for Previous Years</td> <td>3258</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action	Inadmissible Deductions	3200					Add Backs (us 382) Provision for Doubtful Debts	3201					Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202					Add Backs Provision for Distribution in Value of Investment	3203					Add Backs (us 210) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204					Add Backs (us 210a) Cess / Rate / Tax levied on Profits / Gains	3205					Add Backs (us 210b) Amount of Tax Deducted at Source	3206					Add Backs (us 210c) Payments liable to Deduction of Tax at 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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
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Tax Chargeable / Payments										
Deductible Allowances										
Tax Credits										
Adjustable Tax										
Real / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										

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SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
										Cancel
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)			
Import w/s 140 @1%	640X0052									
Import w/s 140 @2%	640X0054									
Import w/s 140 @3%	640X0056									
Import w/s 140 @4.5%	640X0058									
Import w/s 140 @6%	640X0062									
Payment for Goods w/s 153(1)(a) @1%	640X0052									
Payment for Goods w/s 153(1)(a) @1.5%	640X0053									
Payment for Goods w/s 153(1)(a) @4.5%	640X0058									
Receipts from Contracts w/s 153(1)(c) @7.5%	640X0065									
Receipts from Contracts w/s 153(1)(c) @13%	640X0070									
Fee for support related services w/s 153(2) @1%	640X0062									
Export Proceeds w/s 154(1) @1%	640X0054									
Foreign Marketing Commission w/s 154(2)	640X0151									
Commission / Discount on petroleum products w/s 156A	640X0151									
Brokerage / Commission w/s 223 @7.5%	641X0065									
Brokerage / Commission w/s 223 @12%	641X0074									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
I, Enter Name, CNIC No. Enter CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement w/s 115 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
Verify CODE									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
CPR No.	Date	Amount	Code	Description	Amount	Tax Year			

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
							Value		

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Code	Description	File							

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill

¹[Part-II-H
AOP Income Tax Return 2016

¹ Added by the S.R.O. 792(I)/2016 dated 25th August, 2016.

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SECOND SCHEDULE

Edit Save Submit Cancel Print Tax Year 2005 Vaidi Lipta Due Date: Document Date: Submission Date: Transaction Date: Registration No.:																																																																																							
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SECOND SCHEDULE

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Property + Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities + Capital Assets + Other Sources + Foreign Sources / Agriculture + Tax Chargeable / Payments										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Free Tax	Amount Subject to Normal Tax	Action					
Inadmissible Deductions	3239									
Add Backs us 26(2) Permission for Double Tax	3261									
Add Backs Provision for Obsolete Stocks / Shares / Securities / Fixed Assets	3262									
Add Backs Provision for Circulation in Value of Investment	3263									
Add Backs us 21 (i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3264									
Add Backs us 21 (a) Cost / Rate / Tax levied on Profits / Gains	3265									
Add Backs us 21 (b) Amount of Tax Deducted at Source	3266									
Add Backs us 21 (c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3267									
Add Backs us 21 (d) Entertainment Expenditure above prescribed limit	3268									
Add Backs us 21 (e) Contributions to Unrecognized / Unapproved Funds	3269									
Add Backs us 21 (f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3270									
Add Backs us 21 (g) Fine / Penalty for violation of any law / rule / regulation	3271									
Add Backs us 21 (h) Personal Expenditure	3272									
Add Backs us 21 (i) Profit on Debt / Brokerage / Commission / Salary / remuneration Paid by an AOP to its member	3273									
Add Backs us 21 (j) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3274									
Add Backs us 21 (m) Salary exceeding prescribed amount not paid through prescribed mode	3275									
Add Backs us 21 (n) Capital Expenditure	3276									
Add Backs us 21 (o) Expenditure attributable to non business income	3277									
Add Backs us 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3278									
Add Backs us 26(1)(b) Lease Rental not admissible	3279									
Add Backs Tax Gain on Sale of Intangibles	3280									
Add Backs Tax Gain on Sale of Assets	3281									
Add Backs Pre-Commencement Expenditure / Deferred Cost	3282									
Other Inadmissible Deductions	3283									
Add Backs Accounting (Loss) on Sale of Intangibles	3284									
Add Backs Accounting (Loss) on Sale of Assets	3285									
Add Backs Accounting Amortization	3286									
Add Backs Accounting Depreciation	3287									
Admissible Deductions	3288									
Accounting Gain on Sale of Intangibles	3289									
Accounting Gain on Sale of Assets	3290									
Tax Amortization for Current Year	3291									
Tax Depreciation / In Tax Allowance for Current Year	3292									
Pre-Commencement expenditure / Deferred Cost	3293									
Other Admissible Deductions	3294									
Tax (Loss) on Sale of Intangibles	3295									
Tax (Loss) on Sale of Assets	3296									
Unabsorbed Tax Amortization for Previous Years	3297									
Unabsorbed Tax Depreciation for Previous Years	3298									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	
Property + Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities + Capital Assets										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Free 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 2010	327010									
Unadjusted (Loss) from Business for 2011	327011									
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									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	
Property + Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities + Capital Assets + Other Sources + Foreign Sources / Agriculture + Tax Chargeable / Payments										Calculate
Description	Code	Amount			Action					
Total Assets	3349									
Land	3301									
Building (all types)	3302									
Plant/Machinery / equipment / Furniture (including fittings)	3303									
Long Term Advances / Deposits / Prepayments	3304									
Stocks / Stores / Spares	3305									
Cash / Cash equivalents	3306									
Other Assets	3307									
Total Equity / Liabilities	3308									
Capital	3352									
Long Term Borrowings / Debt / Loan	3371									
Trade Creditors / Payables	3384									
Other Liabilities	3385									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	
Property + Business Capital Assets										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Free Tax	Amount Subject to Normal Tax	Action					
Gains / (Loss) from Capital Assets	4000									

PART-IV

SECOND SCHEDULE

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Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / First Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr><td>Foreign Income</td><td>6000</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / First Tax	Amount Subject to Normal Tax	Action	Foreign Income	6000																																																																												
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PART-IV

SECOND SCHEDULE

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SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification																																																																																																																																																																																																												
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Income</td><td>6308</td><td></td><td></td><td></td><td></td></tr> <tr><td>Agriculture Income</td><td>6108</td><td></td><td></td><td></td><td></td></tr> <tr><td>Total Income</td><td>9308</td><td></td><td></td><td></td><td></td></tr> <tr><td>Deductible Allowances</td><td>9309</td><td></td><td></td><td></td><td></td></tr> <tr><td>Share of Partner Company in Income of AOP</td><td>9311</td><td></td><td></td><td></td><td></td></tr> <tr><td>Taxable Income</td><td>9108</td><td></td><td></td><td></td><td></td></tr> <tr><td>Normal Income Tax</td><td>926830</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable vis 113 @0.1%</td><td>923151</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable vis 113 @0.2%</td><td>923152</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable vis 113 @0.25%</td><td>923153</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable vis 113 @0.5%</td><td>923155</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable vis 113 @1%</td><td>923150</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Electricity Bill vis 235</td><td>923133</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable vis 113</td><td>923134</td><td></td><td></td><td></td><td></td></tr> <tr><td>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax</td><td>926130</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Chargeable</td><td>9308</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Credits</td><td>9329</td><td></td><td></td><td></td><td></td></tr> <tr><td>WWT</td><td>926930</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / Super Tax Chargeable</td><td>923191</td><td></td><td></td><td></td><td></td></tr> <tr><td>Adjustment of Minimum Tax Paid vis 113 in earlier Year(s)</td><td>923190</td><td></td><td></td><td></td><td></td></tr> <tr><td>Refund Adjustment of Other Year(s) against Demand of this Year</td><td>92181</td><td></td><td></td><td></td><td></td></tr> <tr><td>Withholding Income Tax</td><td>9201</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax</td><td>9202</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax vis 14(8B)</td><td>92021</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advanced Income Tax</td><td>9203</td><td></td><td></td><td></td><td></td></tr> <tr><td>Demandable Income Tax</td><td>9204</td><td></td><td></td><td></td><td></td></tr> <tr><td>Refundable Income Tax</td><td>9218</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Turnover vis 113@</td><td>923196</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Fixed Tax	Amount Subject to Normal Tax	Action	Difference of Minimum Tax Chargeable vis 14(8) / 15(3)(i)	925192					Income / (Loss) from Property	2308					Income / (Loss) from Business	3308					Gains / (Loss) from Capital Assets	4308					Income / (Loss) from Other Sources	5308					Foreign Income	6308					Agriculture Income	6108					Total Income	9308					Deductible Allowances	9309					Share of Partner Company in Income of AOP	9311					Taxable Income	9108					Normal Income Tax	926830					Turnover / Tax Chargeable vis 113 @0.1%	923151					Turnover / Tax Chargeable vis 113 @0.2%	923152					Turnover / Tax Chargeable vis 113 @0.25%	923153					Turnover / Tax Chargeable vis 113 @0.5%	923155					Turnover / Tax Chargeable vis 113 @1%	923150					Difference of Minimum Tax Chargeable on Electricity Bill vis 235	923133					Difference of Minimum Tax Chargeable vis 113	923134					Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	926130					Tax Chargeable	9308					Tax Credits	9329					WWT	926930					Income / Super Tax Chargeable	923191					Adjustment of Minimum Tax Paid vis 113 in earlier Year(s)	923190					Refund Adjustment of Other Year(s) against Demand of this Year	92181					Withholding Income Tax	9201					Advance Income Tax	9202					Advance Income Tax vis 14(8B)	92021					Advanced Income Tax	9203					Demandable Income Tax	9204					Refundable Income Tax	9218					Difference of Minimum Tax Chargeable on Turnover vis 113@	923196				
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Data	Amortization	Depreciation	Minimum tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification		
										Calculate	
Description						Code	WDV (BF)	Remaining Useful Years	Start of Use	Amortization	Action
Intangible						3305					+
Expenditure providing Long Term Advantage / Benefit						330518					
Pre-Commencement Expenditure						3306					

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification						Calculate							
											Description	Code	WDV (BF)	Deletion	Addition (Used in Previous)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	
											Building (all types)	3302										
											Ramp for Disabled Persons	330234										
											Plant Machinery (not otherwise specified)	330307										
											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	330300										
											Office Equipment	330307										
											Machinery / Equipment eligible for 1st Year Allowance	330300										
											Motor Vehicle (not plying for hire)	33041										
											Motor Vehicle (plying for hire)	33042										
											Ships	33043										
											Aircrafts / Aero Engines	33041										

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
Calculate									
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		
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%	64000152								
Payment for Services u/s 153(1)(b) @2%	64000154								
Payment for Services u/s 153(1)(b) @15%	64000189								
Payment for Services u/s 153(1)(b) @10%	64000179								
Calculate									
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option valid if <=0)		
Import u/s 148 @1%	64010082								
Import u/s 148 @2%	64010054								
Import u/s 148 @3%	64010096								
Import u/s 148 @4.5%	64010059								
Import u/s 148 @6%	64010082								
Payment for Goods u/s 153(1)(a) @1%	64000052								
Payment for Goods u/s 153(1)(a) @1.5%	64000053								
Payment for Goods u/s 153(1)(a) @4.5%	64000059								
Revolvs from Contracts u/s 153(1)(c) @7.5%	64000265								
Revolvs from Contracts u/s 153(1)(c) @16%	64000270								
Fee for Export related Services u/s 153(2) @1%	64000352								
Export Proceeds u/s 154(1) @1%	64010054								
Foreign Incentive Commission u/s 154(2)	64010181								
Commission / Discount on petroleum products u/s 156A	64000151								
Brokerage / Commission u/s 233 @7.5%	64020065								
Brokerage / Commission u/s 233 @12%	64020074								
Calculate									
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
Calculate									
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date			
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
CPR No.	Date	Amount	Code	Description	Amount	Tax Year			
Headnote Summary									
Head of Account					Account				
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
File									
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
File									
Attributes				Value				Action	
Residence Status								+	
Special Tax Rate for Dividend covered under ADOT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT									
Profession AOP Firm defined under Part-I of the First Schedule								+	
Calculate									
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification

I, Enter Name _____, CNIC No. _____ as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify PIN

”]

¹[Part-II H
Individual Income Tax Return 2016

¹ Added by the S.R.O. 792(I)/2016 dated 25th August, 2016.

PART-IV

SECOND SCHEDULE

File	Save	Submit	Cancel	Print				
Tax (Status of Income and voluntarily for complete year)					Transaction Date			
Name					Registration No.			
Period					Submission Date			
Tax Year 2016					Valid Up To			
Due Date					Document Date			
Data					Amortization			
Depreciation					Minimum Tax			
Option out of PTR					Bill			
Payment					Attachment			
Attribute					Verification			
Employment					Calculate			
Salary								
Property								
Business								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
Description					Code			
Income from Salary					1000			
Pay, Wages or Other Remuneration (including Arrears of Salary)					1000			
Advances (including Flying / Stomping Allowance)					1049			
Expenditure Reimbursement					1058			
Value of Perquisites (including Transport Monetization for Civil Servants)					1080			
Profits in (Loss) other in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)					1099			
Data					Amortization			
Depreciation					Minimum Tax			
Option out of PTR					Bill			
Payment					Attachment			
Attribute					Verification			
Employment					Calculate			
Property								
Receipts / Deductions								
Income / (Loss) from Property					2000			
Total Receipts from Property					2029			
Rent Received or Receivable					2001			
1/10th of amount not adjustable against Rent					2002			
Forfeited Deposit under a Contract for Sale of Property					2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction					2004			
Unpaid Liabilities exceeding three Years					2005			
Total Deductions from Property					2009			
15% of Rent of Building for Repairs					2031			
Insurance Premium					2032			
Local Rate / Tax / Charge / Cess					2033			
Other Deductions against Rent					2098			
Data					Amortization			
Depreciation					Minimum Tax			
Option out of PTR					Bill			
Payment					Attachment			
Attribute					Verification			
Employment					Calculate			
Property								
Business								
Manufacturing / Trading Items								
Other Revenues								
Management, Administrative, Selling & Financial Expenses								
Inadmissible / Admissible Deductions								
Adjustments								
Business Assets / Liabilities								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
Description					Code			
Income / (Loss) from Business					3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)					3029			
Gross Revenue (excluding Sales Tax, Federal Excise)					3009			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)					3019			
Cost of Sales / Services					3030			
Opening Stock					3039			
Net Purchases (excluding Sales Tax, Federal Excise)					3059			
Salaries / Wages					3071			
Fuel					3072			
Power					3073			
Gas					3074			
Stores / Spares					3075			
Repair / Maintenance					3077			
Other Direct Expenses					3083			
Accounting Amortization					3087			
Accounting Depreciation					3088			
Closing Stock					3099			
Gross Profit / (Loss)					3100			
Data					Amortization			
Depreciation					Minimum Tax			
Option out of PTR					Bill			
Payment					Attachment			
Attribute					Verification			
Employment					Calculate			
Property								
Business								
Manufacturing / Trading Items								
Other Revenues								
Accounting Gain on Sale of Intangibles					3115			
Accounting Gain on Sale of Assets					3116			
Others					3128			
Share in Unpaid Income from ACP					3131			
Share in Taxed Income from ACP					3141			

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification																																																																																				
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PART-IV

SECOND SCHEDULE

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SECOND SCHEDULE

Income Tax Rules, 2002	491
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PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Optional of PTR	Bill	Payment	Attachment	Attribute	Verification	
Employment										Calculate
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
Description										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001									
Imports us 148 @1%	64010052									
Imports us 148 @1.5%	64010053									
Imports us 148 @2%	64010054									
Imports us 148 @3%	64010055									
Imports us 148 @4.5%	64010056									
Imports us 148 @5.5%	64010061									
Imports us 148 @6%	64010062									
Imports us 148 @6.5%	64010063									
Imports us 148 @8%	64010068									
Imports us 148 @9%	64010068									
Imports of Edible Oil us 148 @5.5%	64010161									
Imports of Packing Material us 148 @5.5%	64010181									
Dividend us 150 @7.5%	64030052									
Dividend us 150 @10%	64030053									
Dividend us 150 @12.5%	64030054									
Dividend to a Non-Resident covered under ADTT us 150 / us 5	64030099									
Profit on Debt us 151 from NSC / PO Deposits	64040051									+
Profit on Debt us 151 from Bank Accounts / Deposits	64040052									+
Profit on Debt us 151 from Government Securities	64040053									+
Profit on Debt us 151 from Other Securities	64040054									+
Royalty / Fee for Technical Services to a Non-Resident us 152(1) / Division IV, Part I, 1st Schedule	64050051									
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident us 152(1A)(a) / Division II, Part II, 1st Schedule	64050052									
Payment for Services, Contracts to a Non-Resident us 152(1A)(b) / Division II, Part II, 1st Schedule	64050053									
Fee for Advertisement Services to a Non-Resident us 152(1A)(c) / Division II, Part II, 1st Schedule	64050054									
Insurance / Reinsurance Premiums to a Non-Resident us 152(1AA) / Division II, Part II, 1st Schedule	64050055									
Fee for Advertisement Services to a Non-Resident us 152(1AAA) / Division II, Part II, 1st Schedule	64050056									
Profit on Debt us 152(2) / ulc (SA), 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	64060098									
Payment for Goods us 153(1)(a) @1%	64060052									
Payment for Goods us 153(1)(a) @1.5%	64060053									
Payment for Goods us 153(1)(a) @4.5%	64060059									
Payment for Goods us 153(1)(a) @6.5%	64060063									
Payment for Services us 153(1)(b) @2%	64060154									
Payment for Services us 153(1)(b) @10%	64060170									
Receipts from Contracts us 153(1)(c) @7.5%	64060265									
Receipts from Contracts us 153(1)(c) @10%	64060270									
Fee for Export related Services us 153(2) @1%	64060352									
Export Proceeds us 154(1) @1%	64070054									
Foreign Indenting Commission us 154(2)	64070151									
Sale Proceeds of goods to exporter us 154(3)	64070152									
Sale Proceeds of goods by industrial undertaking us 154(3A)	64070153									
Contract Payments to indirect exporter us 154(3B)	64070154									
Export Proceeds us 154(3C)	64070155									
Prize on Price Bond us 156	64080051									
Winings from Crossword Puzzle us 156	64080052									
Winings from Raffle us 156	64080053									
Winings from Lottery us 156	64080054									
Winings from Quiz us 156	64080055									
Winings from Sale Promotion us 156	64080056									
Brokerage / Commission us 233 @10%	64120070									
Payment for Services us 153(1)(b) @15%	64060180									
Brokerage / Commission us 233 @12%	64120074									
CNO Station Gas Bill us 234A	64130151									
Electricity Bill of Commercial Consumer us 235	64140051									+
Electricity Bill of Industrial Consumer us 235	64140052									+
Issuance of Bonus Shares by Companies quoted on Stock Exchange us 238M	64151251									
Dividend in specie us 238S	64151881									
Issuance of Bonus Shares by Companies not quoted on Stock Exchange us 238N	64151451									
Payment for use or right to use industrial, commercial and scientific equipment us 238Q	64151651									
Capital Gains on Immovable Property us 37(1A) @6%	64220051									
Capital Gains on Immovable Property us 37(1A) @9%	64220053									
Capital Gains on Immovable Property us 37(1A) @10%	64220055									
Capital Gains on Securities us 37A @0%	64220151									
Capital Gains on Securities us 37A @12.5%	64220155									
Capital Gains on Securities us 37A @15%	64220156									
Capital Gains on Securities us 37A @19%	64220157									
Fee for Services outside Pakistan ulc (3), Part II, 2nd Schedule	64310051									
Receipts for Contracts outside Pakistan ulc (3), Part II, 2nd Schedule	64310052									
Purchase of Locally Produced Edible Oil ulc (13C), Part II, 2nd Schedule	64310053									
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor ulc (43D) / (43E), Part IV, 2nd Schedule	64320051									
Income of Hajj Group Operators ulc (72A), Part IV, 2nd Schedule	64320052									
Transport Monetization for Civil Servants (after deduction of drivers salary) ulc (27), Part II, 2nd Schedule	64210051									
Flying / Submarine Allowance (not exceeding basic pay) ulc (1), Part II, 2nd Schedule	64210052									
Allowance to Pilots (exceeding basic pay) ulc (1), Part II, 2nd Schedule	64210053									
Employment Termination Benefits us 12(5) Chargeable to Tax at Average Rate	64210054									
Salary Arrears us 12(7) Chargeable to Tax at Relevant Rate	64210056									
Profit on debt us 7B	64310055									0
Receipts from Shipping Business of a resident person us 7A	64310056									
Minimum tax us 113B on land developers	64330051									

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Abuse	Verification																																																																																																																																																																																																																														
Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Concessions Calculate <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr><td>Difference of Minimum Tax Chargeable us 1888 / 13215 (60)</td><td>923192</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income from Salary</td><td>1000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Property</td><td>2000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Business</td><td>3000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gains / (Loss) from Capital Assets</td><td>4000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Other Sources</td><td>5000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Foreign Income</td><td>6000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Agriculture Income</td><td>9100</td><td></td><td></td><td></td><td></td></tr> <tr><td>Share in untaxed Income from ADP</td><td>3131</td><td></td><td></td><td></td><td></td></tr> <tr><td>Share in Taxed Income from ADP</td><td>3141</td><td></td><td></td><td></td><td></td></tr> <tr><td>Total Income</td><td>9000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Deductible Allowances</td><td>9000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Taxable Income</td><td>9100</td><td></td><td></td><td></td><td></td></tr> <tr><td>Normal Income Tax</td><td>920000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable us 112 @0.1%</td><td>923101</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable us 113 @0.2%</td><td>923152</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable us 113 @0.25%</td><td>923163</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable us 113 @0.5%</td><td>923155</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable us 113 @1%</td><td>923160</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Electricity Bill us 230</td><td>923163</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable us 113</td><td>923164</td><td></td><td></td><td></td><td></td></tr> <tr><td>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax</td><td>920100</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Chargeable</td><td>9200</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Reductions</td><td>9300</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Credits</td><td>9320</td><td></td><td></td><td></td><td></td></tr> <tr><td>WWT</td><td>930000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / Super Tax Chargeable</td><td>923101</td><td></td><td></td><td></td><td></td></tr> <tr><td>Adjustment of Minimum Tax Paid us 193 in earlier Year(s)</td><td>923158</td><td></td><td></td><td></td><td></td></tr> <tr><td>Refund Adjustment of Other Year(s) against Demand of this Year</td><td>92101</td><td></td><td></td><td></td><td></td></tr> <tr><td>Withholding Income Tax</td><td>9201</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax</td><td>9202</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax us 147 (50)</td><td>92021</td><td></td><td></td><td></td><td></td></tr> <tr><td>Admitted Income Tax</td><td>9203</td><td></td><td></td><td></td><td></td></tr> <tr><td>Demandable Income Tax</td><td>9204</td><td></td><td></td><td></td><td></td></tr> <tr><td>Refundable Income Tax</td><td>9210</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Turnover us 1130</td><td>923166</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	Difference of Minimum Tax Chargeable us 1888 / 13215 (60)	923192					Income from Salary	1000					Income / (Loss) from Property	2000					Income / (Loss) from Business	3000					Gains / (Loss) from Capital Assets	4000					Income / (Loss) from Other Sources	5000					Foreign Income	6000					Agriculture Income	9100					Share in untaxed Income from ADP	3131					Share in Taxed Income from ADP	3141					Total Income	9000					Deductible Allowances	9000					Taxable Income	9100					Normal Income Tax	920000					Turnover / Tax Chargeable us 112 @0.1%	923101					Turnover / Tax Chargeable us 113 @0.2%	923152					Turnover / Tax Chargeable us 113 @0.25%	923163					Turnover / Tax Chargeable us 113 @0.5%	923155					Turnover / Tax Chargeable us 113 @1%	923160					Difference of Minimum Tax Chargeable on Electricity Bill us 230	923163					Difference of Minimum Tax Chargeable us 113	923164					Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100					Tax Chargeable	9200					Tax Reductions	9300					Tax Credits	9320					WWT	930000					Income / Super Tax Chargeable	923101					Adjustment of Minimum Tax Paid us 193 in earlier Year(s)	923158					Refund Adjustment of Other Year(s) against Demand of this Year	92101					Withholding Income Tax	9201					Advance Income Tax	9202					Advance Income Tax us 147 (50)	92021					Admitted Income Tax	9203					Demandable Income Tax	9204					Refundable Income Tax	9210					Difference of Minimum Tax Chargeable on Turnover us 1130	923166				
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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Altitude	Verification
Calculate									
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Yield if +ve)		
Import us 140 @1%	54010052								
Import us 140 @2%	54010054								
Import us 140 @3%	54010056								
Import us 140 @4.5%	54010059								
Import us 140 @6%	54010062								
Payment for Goods us 153(1)(3) @1%	54050052								
Payment for Goods us 153(1)(3) @1.5%	54050053								
Payment for Goods us 153(1)(3) @4.5%	54050059								
Receipts from Contracts us 153(1)(c) @7.5%	54050255								
Receipts from Contracts us 153(1)(c) @10%	54050270								
Fee for Export related Services us 153(2) @1%	54050352								
Export Proceeds us 154(1) @1%	54070054								
Foreign Incoming Commission us 154(2)	54070151								
Commission / Discount on petroleum products us 156A	54090151								
Brokerage / Commission us 233 @7.5%	54120056								
Brokerage / Commission us 233 @12%	54120074								

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Altitude	Verification
Payments									
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date			
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Altitude	Verification
Headwise Summary									
CPR No.	Dates	Amount	Code	Description	Amount	Tax Year			
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Altitude	Verification
Head of Account									
Code	Description	File							
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Altitude	Verification
Attributes									
Attributes	Value	Action							
Residence Status		+							
Special Tax Rate for Dividend covered under ADOT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT									
Special Tax Rate for Profit on Disposal by Non-Resident covered under ADOT									
Average Tax Rate for Employment Termination Benefits us 12(5)									
Relevant Tax Rate for Salary/Annus us 12(7)									

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

"Part-II H"	
Instructions for Filing in Return Form & Wealth Statement	
Form	Sr.
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PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)						
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)						
Name*				Tax Year		2015
CNIC*				NTN		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Property	1. Income / (Loss) from Property (Sum of 2 to 6) - (Sum of 7 to 10)	2000				
	2. Rent Received or Receivable	2001				
	3. 1/10th of amount not adjustable against Rent	2002				
	4. Forfeited Deposit under a Contract for Sale of Property	2003				
	5. Recovery of Unpaid Inconvertible Rent allowed as deduction	2004				
	6. Unpaid Liabilities exceeding three years	2005				
	7. 18th of Rent of Building for Repairs (2+3+4+7*20%)	2031				
	8. Insurance Premium	2032				
	9. Local Rate / Tax / Charge / Cess	2033				
	10. Other Deductions against Rent	2095				
	11. Gains / (Loss) from Capital Assets	4000				
	12. Income / (Loss) from Other Sources	5000				
	13. Foreign Income	6000				
	14. Share in untaxed Income from ADP	3131				
	15. Share in Taxed Income from ADP	3141				
	16. Total Income*	9000				
Deductible Allowances	17. Deductible Allowances (18+19+20)	9009		Inadmissible	Admissible	
	18. Relief u/s 6D	9001				
	19. Deductible Allowance for Profit on Debt u/s 64A	9007				
	20. Charitable Donations u/s 81, Part I, 2nd Schedule	9004				
	21. Taxable Income (16-17)*	9100				
	22. Tax Chargeable (Col.C 23-24-25-26+27)	9200				
	23. Normal Income Tax	920000				
	24. Tax Reduction for Senior Taxpayer	9303				
	25. Tax Reduction for Disabled Taxpayer	9304				
	26. Tax Credits	9329				
Computations	27. Super Tax	920790				
	28. Tax Paid (Str.29 Col. B+Str.30 Col. B+Str.36 Col. B+Str.1 Col.B Annex-A)					
	29. Advance Income Tax	9202				
	30. Adjusted Income Tax	9203				
	31. Refundable Income Tax (22-28 If +ve)	9210				
	32. Demanded Income Tax (22-28 If +ve)	9204				
	33. Refund Adjustment of Other Year(s) against Demand of this Year (+ve)	92101				
	34. Agriculture Income	9100				
	35. Agriculture Income Tax	9291				
	36. Final / Final / Minimum / Average / Relevant / Reduced Income Tax (Sum of 37 to 52)	640001		Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
Final / Final / Minimum / Average / Relevant / Reduced Income Tax	37. Dividend u/s 190 @7.5%	64030062				
	38. Dividend u/s 190 @10%	64030063				
	39. Dividend u/s 190 @ 12.50%	64030064				
	40. Profit on Debt u/s 79	64310066				
	41. Price on Price Bond u/s 196	64090061				
	42. Winnings from Crossword Puzzle u/s 196	64090062				
	43. Winnings from Raffle u/s 196	64090063				
	44. Winnings from Lottery u/s 196	64090064				
	45. Winnings from Quiz u/s 196	64090065				
	46. Winnings from Sale Promotion u/s 196	64090066				
	47. Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 200M	64151161				
	48. Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 200N	64151461				
	49. Capital Gains on Immovable Property u/s 37(1A) @2%	64220061				
	50. Capital Gains on Immovable Property u/s 37(1A) @5%	64220063				
	51. Capital Gains on Immovable Property u/s 37(1A) @10%	64220066				
	52. Capital Gains on Securities u/s 37A @ 10%	64220166				
I, _____, CNIC No. _____, in my capacity as Self /						
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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.						
Date: _____						
Signature: _____						

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		2018
CNIC*				NTN*		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Property	1	Income from Business	3000			
	2	Income / (Loss) from Property [Sum of 3 to 7] - [Sum of 8 to 11]	2000			
	3	Rent Received or Receivable	2001			
	4	1/10th of amount not adjustable against Rent	2002			
	5	Forfeited Deposit under a Contract for Sale of Property	2003			
	6	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	7	Unpaid Liabilities exceeding three years	2006			
	8	1/5th of Rent of Building for Repairs [(3+4+5)*20%]	2031			
	9	Insurance Premium	2032			
	10	Local Rate / Tax / Charge / Cess	2033			
	11	Other Deductions against Rent	2098			
	12	Gains / (Loss) from Capital Assets (including securities)	4000			
Other Sources	13	Income / (Loss) from Other Sources [Sum of 14 to 23] - [Sum of 24 to 28]	6000			
	14	Receipts from Other Sources	5029			
	15	Yield on Behood Certificates / Pensioner's Benefit Account	5003041			
	16	Royalty	5002			
	17	Profit on Debt (Interest, Yield, etc)	5003			
	18	Ground Rent	5004			
	19	Rent from sub lease of Land or Building	5005			
	20	Rent from lease of Building with Plant and Machinery	5006			
	21	Bonus / Bonus Shares	5012			
	22	Loan, Advance, Deposit or Gift received in Cash	5016			
	23	Other Receipts	5028			
	24	Deductions from Other Sources	5089			
	25	Accounting Depreciation	5064			
	26	Other Deductions	5088			
	27	Foreign Income	8000			
	28	Share in untaxed income from AOP	3131			
	29	Share in Taxed Income from AOP	3141			
	30	Total Income*	9000			
			Total	Inadmissible	Admissible	
Deductible	31	Deductible Allowances [32+33+34+35]	8008			
	32	Zakat u/s 60	8001			
	33	Workers Welfare Fund u/s 60A	8002			
	34	Charitable Donations u/s 61, Part I, 2nd Schedule	8004			
	35	Deductible Allowance for Profit on Debt u/s 64A	8007			
	36	Taxable Income [30-31]*	9100			
	37	Tax Chargeable	9200			
Computations	38	Normal Income Tax	920000			
	39	Tax Reduction for Senior Taxpayer	9303			
	40	Tax Reduction for Disabled Taxpayer	9304			
	41	Tax Credits	9328			
	42	Difference of Minimum Tax Chargeable u/s 113B / 148(B) / 153(3)(b)	923182			
	43	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [≤ (38-39-40-41+42)]	923188			
	44	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923189			
	45	Difference of Minimum Tax Chargeable u/s 113	923184			
	46	Turnover / Tax Chargeable u/s 113 @0.2%	923162			
	47	Turnover / Tax Chargeable u/s 113 @0.25%	923163			

PART-IV**SECOND SCHEDULE**

48	Turnover / Tax Chargeable u/s 113 @0.5%	823166			
49	Turnover / Tax Chargeable u/s 113 @1%	823180			
50	Super Tax @ 3%	820700			
51	Tax Paid [as per 62 + Annex'A']				
52	Advance Income Tax	8202			
53	Refundable Income Tax (37-61 If <0)	8210			
54	Demandable Income Tax (37-61 If >0)	8204			
55	Refund Adjustment of Other Year(s) against Demand of this Year (= 54)	82101			
56	WWF	820900			
57	Agriculture Income	8100			
58	Agriculture Income Tax	8281			
Verification	I, _____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.				
Signature:		Date:			

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					
FOR INDIVIDUAL/AOP DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD					
Name*				Tax Year	2018
CNIC*				NTN	
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable
			A	B	C
59	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 47 to 107]	840001			
60	Import w/s 148 @1%	84010062			
61	Import w/s 148 @2%	84010064			
62	Import w/s 148 @3%	84010068			
63	Import w/s 148 @4.5%	84010069			
64	Import w/s 148 @5.5%	84010081			
65	Import w/s 148 @6%	84010082			
66	Import of Edible Oil w/s 148 @5.5%	84010181			
67	Import of Packing Material w/s 148 @5.5%	84010181			
68	Dividend w/s 150 @7.5%	84030062			
69	Dividend w/s 150 @10%	84030063			
70	Dividend w/s 150 @ 12.50%	84030064			
71	Dividend to a Non-Resident covered under ADDT w/s 150 / w/s 5	84030089			
72	Profit on Debt w/s 7B	84310068			
73	Royalty / Fee for Technical Services to a Non-Resident w/s 152(1) / Division IV, Part I, 1st Schedule	84060061			
74	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident w/s 152(1A)(a) / Division II, Part III, 1st Schedule	84060062			
75	Payment for Services, Contracts to a Non-Resident w/s 152(1A)(b) / Division II, Part III, 1st Schedule	84060063			
76	Fee for Advertisement Services to a Non-Resident w/s 152(1A)(c) / Division II, Part III, 1st Schedule	84060064			
77	Insurance / Reinsurance Premium to a Non-Resident w/s 152(1AA) / Division II, Part III, 1st Schedule	84060066			
78	Fee for Advertisement Services to a Non-Resident w/s 152(1AAA) / Division II, Part III, 1st Schedule	84060068			
79	Profit on Debt w/s 152(2) / w/s (5A), Part II, 2nd Schedule	84060088			
80	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	84060087			
81	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	84060088			
82	Payment for Goods w/s 153(1)(a) @1%	84080062			
83	Payment for Goods w/s 153(1)(a) @1.5%	84080063			
84	Payment for Goods w/s 153(1)(a) @4.5%	84080069			
85	Payment for Goods w/s 153(1)(a) @6.5%	84080083			
86	Payment for Services w/s 153(1)(b) @ 1%	84080102			
87	Payment for Services w/s 153(1)(b) @ 2%	84080164			
88	Payment for Services w/s 153(1)(b) @ 10%	84080170			
89	Receipts from Contracts w/s 153(1)(c) @7.5%	84080286			
90	Fee for Export related Services w/s 153(2) @1%	84080362			
91	Export Proceeds w/s 154 @1%	84070064			
92	Foreign Indenting Commission w/s 154(2) @5%	84070161			
93	Prize on Prize Bond w/s 156	84090061			
94	Winnings from Crossword Puzzle w/s 156	84090062			
95	Winnings from Raffle w/s 156	84090063			
96	Winnings from Lottery w/s 156	84090064			
97	Winnings from Quiz w/s 156	84090066			
98	Winnings from Sale Promotion w/s 156	84090068			
99	Commission / Discount on petroleum products w/s 156A @ 12%	84090101			
100	Brokerage / Commission w/s 233 @10%	84120020			
101	Brokerage / Commission w/s 233 @12%	84120074			
102	CNG Station Gas Bill w/s 234A	84130161			
103	Electricity Bill of Commercial Consumer w/s 235	84140061			
104	Electricity Bill of Industrial Consumer w/s 235	84140062			
105	Issuance of Bonus Shares by Companies quoted on Stock Exchange w/s 236M	84161361			

Final / Fixed / Average / Relevant / Reduced Rate Regime

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106	Dividend in specie u/s 236G	84161801			
107	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	84161461			
108	Payment for rent / right to use machinery / equipment u/s 236Q	84161861			
109	Capital Gains on Immovable Property u/s 37(1A) @0%	84220061			
110	Capital Gains on Immovable Property u/s 37(1A) @5%	84220063			
111	Capital Gains on Immovable Property u/s 37(1A) @10%	84220066			
112	Capital Gains on Securities u/s 37A @15%	84220168			
113	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	84310061			
114	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	84310062			
115	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @2%	84310063			
116	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	84320061			
117	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	84320062			

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2018
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax (Sum of 2 to 42) (Col.B Add to Col.B Sr.37 of Return)	840000		
2	Import u/s 148 @1%	84010002		
3	Import u/s 148 @2%	84010004		
4	Import u/s 148 @3%	84010006		
5	Import u/s 148 @4.5%	84010008		
6	Import u/s 148 @5.5%	84010011		
7	Import u/s 148 @6%	84010012		
8	Import of Edible Oil u/s 148 @5.5%	84010181		
9	Import of Packing Material u/s 148 @5.5%	84010181		
10	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	84060007		
11	Profit on Debt to a Non-Resident u/s 152(2)	84060008		
12	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	84060008		
13	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	84060010		
14	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	84060011		
15	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	84060012		
16	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	84060000		
17	Payment for Services u/s 153(1)(b) @ 1%	84060102		
18	Rent of Property u/s 155	84080001		
19	Withdrawal from Pension Fund u/s 156B	84080201		
20	Cash Withdrawal from Bank u/s 231A	84100101		
21	Certain Banking Transactions u/s 231AA	84100201		
22	Motor Vehicle Registration Fee u/s 231B(1)	84100301		
23	Motor Vehicle Transfer Fee u/s 231B(2)	84100302		
24	Motor Vehicle Sale u/s 231B(3)	84100303		
25	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	84120101		
26	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	84120102		
27	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	84120103		
28	Margin Financing, Margin Trading or Securities Lending u/s 233AA	84120201		
29	Goods Transport Public Vehicle Tax u/s 234	84130001		
30	Passenger Transport Public Vehicle Tax u/s 234	84130002		
31	Private Vehicle Tax u/s 234	84130003		
32	Electricity Bill of Domestic Consumer u/s 235A	84140101		
33	Telephone Bill u/s 236(1)(a)	84150001		
34	Cellphone Bill u/s 236(1)(a)	84150002		
35	Prepaid Telephone Card u/s 236(1)(b)	84150003		
36	Phone Unit u/s 236(1)(c)	84150004		
37	Internet Bill u/s 236(1)(d)	84150005		
38	Prepaid Internet Card u/s 236(1)(e)	84150006		
39	Purchase by Auction u/s 236A	84160101		
40	Domestic Air Ticket Charges u/s 236B	84160201		
41	Sale / Transfer of Immovable Property u/s 236C	84160301		
42	Functions / Gatherings Charges u/s 236D	84160401		
43	Certification of Foreign-Produced TV Plays / Serials u/s 236E	84160501		
44	Issuance / Renewal of License to Cable Operators / Electronic Media u/s 236F	84160601		
45	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	84160701		
46	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	84160702		
47	Purchase by Retailers u/s 236H	84160801		
48	Educational Institution Fee u/s 236I	84160801		
49	Issuance / Renewal of License to Dealers / Commission Agents / Agents u/s 236J	84161001		
50	Purchase / Transfer of Immovable Property u/s 236K	84161101		
51	Purchase of International Air Ticket u/s 236L	84161201		
52	Banking transactions otherwise than through cash u/s 236P	84161501		
53	Education related expenses remitted abroad u/s 236R	84161701		
54	Sale / Purchase of future commodity contracts u/s 236T	84161801		

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*					Tax Year	2016
CNIC*					NTN	
Business Name*						
Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	Cost of Sales / Services (sum of 5 to 15-16)	3030			
	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3099			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues (Sum of 19 to 22)	3129			
	Indirect Expenses	19	Accounting Gain on Sale of Intangibles	3115		
20		Accounting Gain on Sale of Assets	3116			
21		Others	3128			
22		Share in untaxed Income from AOP	3131			
23		Share in Taxed Income from AOP	3141			
23		Management, Administrative, Selling & Financial Expenses (Sum of 23 to 42)	3199			
23		Rent	3151			
24		Rates / Taxes / Cess	3152			
25		Salaries / Wages / Perquisites / Benefits	3154			
26		Traveling / Conveyance / Vehicles Running / Maintenance	3155			
27		Electricity / Water / Gas	3158			
28		Communication	3162			
29		Repair / Maintenance	3165			
30		Stationery / Printing / Photocopies / Office Supplies	3166			
31		Advertisement / Publicity / Promotion	3168			
32		Insurance	3170			
33		Professional Charges	3171			
34		Profit on Debt (Financial Charges / Markup / Interest)	3172			
35		Brokerage / Commission	3178			
36		Irrecoverable Debt written off	3186			
37		Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
38		Other Indirect Expenses	3180			
39		Accounting (Loss) on Sale of Intangibles	3195			
40		Accounting (Loss) on Sale of Assets	3196			
41		Accounting Amortization	3197			
42	Accounting Depreciation	3198				
43	Accounting Profit / (Loss) [17+18-22]	3200				

Signature: _____ Date: _____

Annex-B						22
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*				Tax Year	2016	
CNIC*				NTN*		
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	
			A	B	C	
44	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
45	Unadjusted (Loss) from Business for 2010	327010				
46	Unadjusted (Loss) from Business for 2011	327011				
47	Unadjusted (Loss) from Business for 2012	327012				
48	Unadjusted (Loss) from Business for 2013	327013				
49	Unadjusted (Loss) from Business for 2014	327014				
50	Unadjusted (Loss) from Business for 2015	327015				
Statement of Affairs / Balance Sheet						
Assets	51	Total Assets (Sum of 52 to 57)	3349			
	52	Land	3301			
	53	Building (all types)	3302			
	54	Plant / Machinery / Equipment / Furniture (including fittings)	3303			
	55	Advances / Deposits / Prepayments / Trade Debtors / Receivables	3312			
	56	Stocks / Stores / Spares	3315			
	57	Cash / Cash Equivalents	3319			
Liabilities	58	Total Equity / Liabilities (Sum of 59 to 61)	3399			
	59	Capital	3352			
	60	Borrowings / Debt / Loan	3371			
	61	Advances / Deposits / Accrued Expenses / Trade Creditors / Payables	3384			

Signature: _____ Date: _____

Annex-C			
Inadmissible / Admissible Deductions			
Name*		Tax Year	2018
CNIC*		NTN	
Sr.	Description	Code	Amount
1	Inadmissible Deductions (Sum of 2 to 28)	3238	
2	Add Backs w/s 29(2) Provision for Doubtful Debts	3201	
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
4	Add Backs Provision for Diminution in Value of Investment	3203	
5	Add Backs w/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3206	
6	Add Backs w/s 21(b) Amount of Tax Deducted at Source	3208	
7	Add Backs w/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
8	Add Backs w/s 21(d) Entertainment Expenditure above prescribed limit	3208	
9	Add Backs w/s 21(e) Contributions to Unrecognized / Unapproved Funds	3208	
10	Add Backs w/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
11	Add Backs w/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
12	Add Backs w/s 21(h) Personal Expenditure	3212	
13	Add Backs w/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
14	Add Backs w/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an ACP to its member	3213	
15	Add Backs w/s 21(i) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3216	
16	Add Backs w/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3218	
17	Add Backs w/s 21(n) Capital Expenditure	3217	
18	Add Backs w/s 67(1) Expenditure attributable to Non-Business Income	3218	
19	Add Backs w/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
20	Add Backs w/s 28(1)(b) Lease Rental not admissible	3220	
21	Add Backs Tax Gain on Sale of Intangibles	3226	
22	Add Backs Tax Gain on Sale of Assets	3228	
23	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
24	Add Backs Accounting (Loss) on Sale of Intangibles	3236	
25	Add Backs Accounting (Loss) on Sale of Assets	3238	
26	Add Backs Accounting Amortization	3237	
27	Add Backs Accounting Depreciation	3238	
28	Other Inadmissible Deductions	3234	
29	Admissible Deductions (Sum of 30 to 39)	3269	
30	Accounting Gain on Sale of Intangibles	3246	
31	Accounting Gain on Sale of Assets	3248	
32	Tax Amortization for Current Year	3247	
33	Tax Depreciation / Initial Allowance for Current Year	3248	
34	Pre-Commencement Expenditure / Deferred Cost	3260	
35	Other Admissible Deductions	3264	
36	Tax (Loss) on Sale of Intangibles	3266	
37	Tax (Loss) on Sale of Assets	3268	
38	Unabsorbed Tax Amortization for Previous Years	3267	
39	Unabsorbed Tax Depreciation for Previous Years	3268	

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-D													
Depreciation, Initial Allowance, Amortization													
Name ¹												Tax Year	2016
CNIC ²												NTN	
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)
			A	B	C	D	E	F		G		H	I
1	Building (all types)	3302				100%		100%	15%		10%		
2	Ramp for Disabled Persons	330204				100%		100%	100%		100%		
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%		
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%		
5	Furniture (including fittings)	330303				100%		100%	0%		15%		
6	Technical / Professional Books	330304				100%		100%	25%		15%		
7	Below ground installations of mineral oil concerns	330305				100%		100%	25%		100%		
8	Offshore Installations of mineral oil concerns	330306				100%		100%	25%		20%		
9	Office Equipment	330307				100%		100%	25%		15%		
10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%		15%		
11	Motor Vehicle (not plying for hire)	33041				100%		100%	0%		15%		
12	Motor Vehicle (plying for hire)	33042				100%		100%	25%		15%		
13	Ships	33043				100%		100%	25%		15%		
14	Aircrafts / Aero Engines	33044				100%		100%	25%		30%		
15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%		
Amortization	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization							
			A	B	C	D							
	16 Intangible	3305											
	17 Intangible	3305											
	18 Intangible	3305											
	19 Expenditure providing Long Term Advantage / Benefit	330516											
	20 Tax Amortization for Current Year	3247											
	21 Pre-Commencement Expenditure	3306											

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-E								
Name*						Tax Year	2016	
CNIC*						NTN		
	Sr.	Description	Code	Receipts / Value A	Tax Collectible / Deductible B	Attributable Taxable Income C	Minimum Tax Chargeable E	
Minimum Tax Chargeable	1	Minimum Tax Chargeable [Col.E Sum of 2 to 6 Transfer to Sr.28 of Return]						
	2	Minimum Tax on Land Developers u/s 113B	64060171					
	3	Import of Edible Oil u/s 148 @5.5%	64010161					
	4	Import of Packing Material u/s 148 @5.5%	64010181					
	5	Payment for Services u/s 153(1)(b) @1%	64060152					
	6	Payment for Services u/s 153(1)(b) @2%	64060154					
	8	Payment for Services u/s 153(1)(b) @10%	64060170					
	Sr.	Description	Code	Receipts / Value A	Final Tax Chargeable B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Difference (Option Valid if <=0) E
Option out of PTR	9	Import u/s 148 @ 1%	64010052					
	10	Import u/s 148 @ 2%	64010054					
	11	Import u/s 148 @ 3%	64010056					
	12	Import u/s 148 @ 4.5%	64010059					
	13	Import u/s 148 @ 5.5%	64010059					
	14	Import u/s 148 @ 5%	64010062					
	15	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
	16	Payment for Goods u/s 153(1)(a) @4.5%	64060059					
	17	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
	18	Fee for Export related Services u/s 153(2) @1%	64060352					
	19	Export Proceeds u/s 154 @1%	64070054					
	20	Foreign Indenting Commission u/s 154(2) @5%	64070151					
	21	Commission / Discount on petroleum products u/s 156A @ 12%	64090101					
	22	Brokerage / Commission u/s 233 @10%	64120020					
	23	Brokerage / Commission u/s 233 @12%	64120074					

Signature: _____ Date: _____

Annex-F				
Personal Expenses				
Name*			Tax Year	2016
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Personal Expenses [Sum of 2 to 16 minus 17]	7089		
2	Rent	7051		
3	Rates / Taxes / Charge / Cess	7052		
4	Vehicle Running / Maintenance	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Personal / Household Expenses	7087		
17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088		
	CNIC No.	Name*		
18				
19				
20				
21				

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001									1/4
Name*							Tax Year	2016	
CNIC*							NTN		
Residence Address*									
Business Address*									
Agricultural Property	1	Agricultural Property [Sum of 1 i to 1 x]						7001	
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost
	i							7001	
	ii							7001	
	iii							7001	
	iv							7001	
	v							7001	
	vi							7001	
	vii							7001	
	viii							7001	
	ix							7001	
	x							7001	
Residential, Commercial, Industrial Property	2	Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]						7002	
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost
	i							7002	
	ii							7002	
	iii							7002	
	iv							7002	
	v							7002	
	vi							7002	
	vii							7002	
	viii							7002	
	ix							7002	
	x							7002	
Business Capital	3	Business Capital						7003	
		Enter name, share percentage & capital amount in each AOP					Share %	Code	Value at Cost
	i							7003	
	ii							7003	
	iii							7003	
Equipment	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]						7004	
		Description						Code	Value at Cost
	i							7004	
	ii							7004	
	iv							7004	

Signatures: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 119 OF THE INCOME TAX ORDINANCE, 2001							24
Name*					Tax Year	2016	
CNIC*					NTN		
Annual	6 Actual (Non-Business) (Sum of 6 i to 6 iv)					7006	
		Description				Code	Value at Cost
	i	Livestock				7006	
	ii	Fur				7006	
	iv	Unspecified				7006	
Investment	6 Investment (Non-Business) (Sum of 6 i to 6 xiii)					7006	
		Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
	i	Account				7006	
		Current				7006	
		Current				7006	
		Fixed Deposit				7006	
		Fixed Deposit				7006	
		Profit / Loss Sharing				7006	
		Profit / Loss Sharing				7006	
		Saving				7006	
		Saving				7006	
	ii	Annuity				7006	
	iii	Bond				7006	
	iv	Certificate				7006	
	v	Debt				7006	
	vi	Deposit				7006	
		Term Deposit				7006	
		Term Deposit				7006	
	vii	Fund				7006	
	viii	Instrument				7006	
	ix	Insurance Policy				7006	
	x	Security				7006	
	xi	Stock / Share				7006	
	xii	Unit				7006	
	xiii	Others				7006	
	7 Debt (Non-Business) (Sum of 7 i to 7 vii)					7007	
		Form	No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
	i	Advance				7007	
	ii	Debt				7007	
	iii	Deposit				7007	
iv	Prepayment				7007		
v	Receivable				7007		
vi	Security				7007		
vii	Others				7007		
8 Motor Vehicle (Non-Business) (Sum of 8 i to 8 viii)					7008		
	Form						
	(Car, Jeep, Motor Cycle, Scooter, Van)	ETD Registration No.	Maker	Capacity	Code	Value at Cost	
i					7008		
ii					7008		
iii					7008		
iv					7008		
v					7008		
vi					7008		
vii					7008		
viii					7008		

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2018	
CNIC*		NTN		
Precious Possession	9	Precious Possession (Sum of 9 i to 9 iii)	7009	
		Description	Code	Value at Cost
	i	Antique / Artifact	7009	
	ii	Jewelry / Ornament / Metal / Stone	7009	
	iii	Others (Specify)	7009	
Household Effect	10	Household Effect (Sum of 10 i to 10 iv)	7010	
		Description	Code	Value at Cost
	i	Unspecified	7010	
	ii	Unspecified	7010	
	iv	Unspecified	7010	
Personal Item	11	Personal Item (Sum of 11 i to 11 iv) *	7011	
		Description	Code	Value at Cost
	i	Unspecified	7011	
	ii	Unspecified	7011	
	iv	Unspecified	7011	
Cash	12	Cash (Non-business) (Sum of 12 i to 12 x)	7012	
		Notes & Coins	7012	
Any Other Asset	13	Any Other Asset (Sum of 13 i to 13 iv)	7013	
		Description	Code	Value at Cost
	i		7013	
	ii		7013	
	iv		7013	
Assets in Others' Name	14	Assets in Others' Name (Sum of 14 i to 14 iv)	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iv		7014	
Assets outside Pakistan	15	Total Assets Inside Pakistan (Sum of 1 to 14)	7015	
	16	*Assets held outside Pakistan (Sum of 16 (i) to 16 (iv))	7016	
		Description	Code	Value at Cost
	i		7016	
	ii		7016	
	iv		7016	
	17	Total Assets [15+16]	7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4
Name*					Tax Year	2016
CNIC*					NTN	
Loan	18	Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]			7021	
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
	I	Advance			7021	
	II	Borrowing			7021	
	III	Credit			7021	
	IV	Loan			7021	
	V	Mortgage			7021	
	VI	Overdraft			7021	
	VII	Payable			7021	
	VIII	Others			7021	
	19	Total Liabilities			7029	
Reconciliation of Net Assets	20	Net Assets Current Year [17-19]			703001	
	21	Net Assets Previous Year			703002	
	22	Increase / Decrease in Assets [20-21]			703003	
	23	Inflows [Sum of 23 (i) to 23(x)]			7049	
	I	Income declared as per Return for the year subject to normal tax			7031	
	II	Income declared as per Return for the year exempt from tax			7032	
	III	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	IV	Adjustments in Income Declared as per Return for the year			7034	
	VI	Foreign Remittance			7035	
	VII	Inheritance			7036	
	VIII	Gift			7037	
	IX	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	X	Others			7048	
	24	Personal Expenses [Transfer from Sr.1 Annex-F]			7089	
	25	Outflows [Sum of 25 (i) to 25 (III)]			7099	
	I	Gift			7091	
	II	Loss on Disposal of Assets			7092	
	III	Others			7098	
	26	Unreconciled Amount [23-24-25]			703000	
Disposed Assets	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (III)]			703004	
		Description			Code	Value at Cost
	I				703004	
	II				703004	
Verification	I, _____, CNIC No. _____, In my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2016 & of my personal expenditure for the year ended 30.06.2016 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					
	Signatures:					Date:

¹[Part-II-I
Companies Income Tax Return 2016

File Save Submit Cancel Print Transaction Date Tax Year: 2016 Validity: Due Date: Document Date: Registration No. Submission Date: *											
Category	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attesture	Verification	Calculate
Property											
Receipts / Deductions											
Business											
Transactions > PRII 50 Mill on with Non Residents											
Capital Assets											
Other Sources											
Foreign Source / Agriculture											
Tax Charged / Payments											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Prior / Fine Tax	Amount subject to Normal Tax	Action					
	Income / (Loss) from Property	2300									
	Total Receipts from Property	2309									
	Rent Received or Receivable	2301									
	1/10th of amount net adjustable against rent	2302									
	Forfeited Deposit under a Contract for Sale of Property	2303									
	Recovery of Unpaid Irrecoverable Rental owed as deduction	2304									
	Unpaid Liabilities exceeding three years	2305									
	Total Deductions from Property	2309									
	Use of Rent of Building for Repairs	2311									
	Insurance Premium	2312									
	Local Rate / Tax / Charge / Cess	2313									
	Ground Rent	2314									
	Profit on Capital borrowed for Investment in Property	2315									
	Share in Rental Income Paid to MRFC / Banks	2316									
	Rent Collection Expenditure	2317									
	Legal Service Charges	2318									
	Amount claimed as irrecoverable Rent	2319									
	Payment of Liabilities treated as Income	2367									
	Other Deductions against Rent	2368									

¹ Added by the S.R.O. 972(I)/2016 dated 17.10.2016.

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attitude	Verification																																																																																																																																																																																																																																																																																																																																																						
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Fee</td><td>3004</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gross Exports Sales / Services Fee</td><td>3008</td><td></td><td></td><td></td><td></td></tr> <tr><td>Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)</td><td>3019</td><td></td><td></td><td></td><td></td></tr> <tr><td>Domestic Commission / Brokerage / Discount / Freight Outward, etc.</td><td>3011</td><td></td><td></td><td></td><td></td></tr> <tr><td>Foreign Commission / Brokerage / Discount / Freight Outward, etc.</td><td>3012</td><td></td><td></td><td></td><td></td></tr> <tr><td>Rebates / Duty Drawbacks</td><td>3070</td><td></td><td></td><td></td><td></td></tr> <tr><td>Cost of Sales / Services</td><td>3030</td><td></td><td></td><td></td><td></td></tr> <tr><td>Opening Stock</td><td>3039</td><td></td><td></td><td></td><td></td></tr> <tr><td>Domestic Raw Material / Components Opening Balance</td><td>3035</td><td></td><td></td><td></td><td></td></tr> <tr><td>Import Raw Material / Components 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Components</td><td>3056</td><td></td><td></td><td></td><td></td></tr> <tr><td>Net Stores / Spares Purchases</td><td>3057</td><td></td><td></td><td></td><td></td></tr> <tr><td>Net Fuel Purchases</td><td>3058</td><td></td><td></td><td></td><td></td></tr> <tr><td>Net Domestic Purchases Finished Goods</td><td>3051</td><td></td><td></td><td></td><td></td></tr> <tr><td>Net Import Finished Goods</td><td>3052</td><td></td><td></td><td></td><td></td></tr> <tr><td>Consumed</td><td>3069</td><td></td><td></td><td></td><td></td></tr> <tr><td>Domestic Raw Material / Components Consumed</td><td>3065</td><td></td><td></td><td></td><td></td></tr> <tr><td>Import Raw Material / Components Consumed</td><td>3066</td><td></td><td></td><td></td><td></td></tr> <tr><td>Stores / Spares Consumed</td><td>3067</td><td></td><td></td><td></td><td></td></tr> <tr><td>Fuel Consumed</td><td>3068</td><td></td><td></td><td></td><td></td></tr> <tr><td>Work in Process Consumed</td><td>3064</td><td></td><td></td><td></td><td></td></tr> <tr><td>Self-Manufactured Finished Goods Consumed</td><td>3063</td><td></td><td></td><td></td><td></td></tr> <tr><td>Domestic Finished Goods Consumed</td><td>3061</td><td></td><td></td><td></td><td></td></tr> <tr><td>Import Finished Goods Consumed</td><td>3062</td><td></td><td></td><td></td><td></td></tr> <tr><td>Direct Expenses</td><td>3089</td><td></td><td></td><td></td><td></td></tr> <tr><td>Salaries / Wages</td><td>3071</td><td></td><td></td><td></td><td></td></tr> <tr><td>Power</td><td>3073</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gas</td><td>3074</td><td></td><td></td><td></td><td></td></tr> <tr><td>Repairs / Maintenance</td><td>3077</td><td></td><td></td><td></td><td></td></tr> <tr><td>Insurance</td><td>3080</td><td></td><td></td><td></td><td></td></tr> <tr><td>Royalty</td><td>3081</td><td></td><td></td><td></td><td></td></tr> <tr><td>Fee for Technical 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Discount / Freight Outward, etc.	3012					Rebates / Duty Drawbacks	3070					Cost of Sales / Services	3030					Opening Stock	3039					Domestic Raw Material / Components Opening Balance	3035					Import Raw Material / Components Opening Balance	3036					Stores / Spares Opening Balance	3037					Raw Opening Balance	3038					Work in Process Opening Balance	3034					Self-Manufactured Finished Goods Opening Balance	3033					Domestic Finished Goods Opening Balance	3031					Import Finished Goods Opening Balance	3032					Net Purchases (excluding Sales Tax, Federal Excise)	3059					Net Domestic Purchases Raw Material / Components	3055					Net Import Raw Material / Components	3056					Net Stores / Spares Purchases	3057					Net Fuel Purchases	3058					Net Domestic Purchases Finished Goods	3051					Net Import Finished Goods	3052					Consumed	3069					Domestic Raw Material / Components Consumed	3065					Import Raw Material / Components Consumed	3066					Stores / Spares Consumed	3067					Fuel Consumed	3068					Work in Process Consumed	3064					Self-Manufactured Finished Goods Consumed	3063					Domestic Finished Goods Consumed	3061					Import Finished Goods Consumed	3062					Direct Expenses	3089					Salaries / Wages	3071					Power	3073					Gas	3074					Repairs / Maintenance	3077					Insurance	3080					Royalty	3081					Fee for Technical Services	3082					Other Direct Expenses	3083					Accounting Amortization	3087					Accounting Depreciation	3088					Closing Stock	3069					Domestic Raw Material / Components Closing Balance	3065					Import Raw Material / Components Closing Balance	3066					Stores / Spares Closing Balance	3067					Raw Closing Balance	3068					Work in Process Closing Balance	3064					Self-Manufactured Finished Goods Closing Balance	3063					Domestic Finished Goods Closing Balance	3061					Import Finished Goods Closing Balance	3062					Gross Profit / (Loss)	3100				
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PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification																																																
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Finance Expenses Indeductible / Ammissible Deductions Adjustments Business Assets / Equity / Liabilities Transactions > PKR 50 Million with Non-Residents Calculate <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / PRR Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Income / (Loss) from Business before adjustment of Administrative Depreciation / Initial Allowance / Amortization for current / previous years</td> <td>3270</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Business for 2010</td> <td>327010</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Business for 2011</td> <td>327011</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Business for 2012</td> <td>327012</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Business for 2013</td> <td>327013</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Business for 2014</td> <td>327014</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Business for 2015</td> <td>327015</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>											Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / PRR Tax	Amount Subject to Normal Tax	Action	Income / (Loss) from Business before adjustment of Administrative Depreciation / Initial Allowance / Amortization for current / previous years	3270					Unadjusted (Loss) from Business for 2010	327010					Unadjusted (Loss) from Business for 2011	327011					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				
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PART-IV

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Property											Calculate
Business											
Transactions > PNR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Credits											
Adjustable Tax											
Final / Final / Minimum / Average / Relevant / Reduced Tax											
Computations											
Description											
Adjustable Tax											
Import us 148 @1%											
Import us 148 @2%											
Import us 148 @3%											
Import us 148 @4.5%											
Import us 148 @5.5%											
Import us 148 @6%											
Profit on Debt us 151 from NSC / PO Deposits											
Profit on Debt us 151 from Bank Accounts / Deposits											
Profit on Debt us 151 from Government Securities											
Profit on Debt us 151 from Others											
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(2)											
Profit on Debt to a Non-Resident us 152(2)											
Payment for Goods to a PE of a Non-Resident us 152(2A)(a) / Division II, Part III, 1st Schedule											
Payment for Transport Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part III, 1st Schedule											
Payment for Other Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part III, 1st Schedule											
Payment for Contracts to a PE of a Non-Resident us 152(2A)(c) / Division II, Part III, 1st Schedule											
Payment for Goods us 153(1)(a) @1%											
Payment for Goods us 153(1)(a) @1.5%											
Payment for Goods us 153(1)(a) @4%											
Payment for Services us 153(1)(b) @1%											
Payment for Services us 153(1)(b) @2%											
Payment for Services us 153(1)(b) @8%											
Payment for Services us 153(1)(b) @12%											
Rent of Property us 155											
Cash Withdrawal from Bank us 231A											
Certain Banking Transactions us 231AA											
Motor Vehicle Registration Fee us 231B(1)											
Motor Vehicle Transfer Fee us 231B(2)											
Motor Vehicle Sale us 231B(3)											
Value of Shares traded through a member of a Stock exchange us 233A (1)(a)											
Value of Shares traded through a member of a Stock exchange us 233A (1)(b)											
Value of Shares traded by a member of a Stock exchange us 233A (1)(c)											
Margin Financing, Margin Trading or Securities Lending us 233AA											
Goods Transport Public Vehicle Tax us 234											
Passenger Transport Public Vehicle Tax us 234											
Private Vehicle Tax us 234											
Electricity Bill of Commercial Consumer us 235											
Electricity Bill of Industrial Consumer us 235											
Telephone Bill us 236(1)(a)											
Cellphone Bill us 236(1)(a)											
Prepaid Telephone Card us 236(1)(b)											
Phone Unit us 236(1)(c)											
Internet Bill us 236(1)(d)											
Prepaid Internet Card us 236(1)(e)											
Purchase by Auction us 236A											
Domestic Air Ticket Charges us 236B											
Sale / Transfer of Immovable Property us 236C											
Functions / Gatherings Charges us 236D											
Certification of Foreign-Produced TV Play Single us 236E											
Certification of Foreign-Produced TV Drama Serial us 236E											
Issuance of License to Cable Operators us 236F											
Renewal of License to Cable Operators us 236F											
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F											
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F											
Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G											
Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236G											
Purchase by Retailers us 236H											
Issuance / Renewal of License to Dealers / Commission Agents / Architects us 236J											
Purchase / Transfer of Immovable Property us 236K											
Purchase of International Air Ticket us 236L											
Banking transactions otherwise than through cash us 236P											
Education related expenses remitted abroad us 236R											
Sale / Purchase of future commodity contracts us 236T											

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SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Property Business Transactions > PKR 50 Million with Non-Residents Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computation Description Code Total Amount Amount Exempt from Tax / Subject to Final / 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 8100											
Total Income 9000											
Deductible Allowances 9000											
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 920900											
WWT 920900											
Tax Credits 9328											
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% 923160											
Accounting Profit / Tax Chargeable u/s 113C @ 17% 923173											
Income / Super Tax Chargeable 923181											
Difference of Minimum Tax Chargeable u/s 148(b) / 153(3a) / 113(b) 923192											
Difference of Minimum Tax Chargeable u/s 113 923194											
Difference of Alternate Corporate Tax u/s 113C 923197											
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) 923198											
Retard 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											
Admitted Income Tax 9203											
Demand Income Tax 9204											
Refundable Income Tax 9210											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Description Code WOT (BP) Remaining Useful Years Extent of Use Amortization Action											
Intangible 3305 +											
Expenditure providing Long Term Advantage / Benefit 3305B											
Pre-Commencement expenditure 3305											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Description Code WOT (BP) Deletion Addition (Used in Pakistan) Extent of Use Addition (New) Extent of Use Initial Allowance Depreciation WOT (CF)											
Building (all types) 3302											
Ramp for Disabled Persons 330201											
Plant / Machinery (not Otherwise specified) 330301											
Computer Hardware / Allied items / Equipment used in manufacture of IT products 330302											
Furniture (including fittings) 330303											
Technical / Professional Goods 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											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Description Code Receipts / Value Tax Collected / Deducted / Paid Tax Chargeable Allowable taxable income Tax on Allowable Taxable Income Difference of Minimum Tax Chargeable											
Import of Refined Oil u/s 148 @ 5.5% 6400161											
Import of Packing Material u/s 140 @ 5.5% 6400161											
Payment for Services u/s 153(1)(b) @ 1% 6400152											
Payment for Services u/s 153(1)(b) @ 2% 6400154											
Payment for Services u/s 153(1)(b) @ 8% 6400166											
Payment for Services u/s 153(1)(b) @ 12% 6400074											
Development and Sale of Plo by Land Developers u/s 1100 6400045											

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
Carried										
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Allocable Income	Tax on Allocable Income	Difference (Option Voids If +ve)			
Import us 148 @1%	64010052									
Import us 148 @2%	64010054									
Import us 148 @3%	64010056									
Import us 148 @4.5%	64010059									
Import us 148 @5.5%	64010061									
Import us 148 @6%	64010062									
Payment for Goods us 1531(a) @1%	64030052									
Payment for Goods us 1531(a) @1.5%	64030053									
Payment for Goods us 1531(a) @4%	64030056									
Receipts from Contracts us 1531(c) @7%	64030064									
Fee for Export related Services us 1532(i) @1%	64030052									
Export Proceeds us 1541(i) @1%	64070054									
Foreign Indenting Commission us 1542(i)	64070151									
Sale Proceeds of goods in export us 1543(i)	64070152									
Sale Proceeds of goods by industrial undertaking us 1543(A)	64070153									
Contract Payments to indirect exporter us 1543(B)	64070154									
Export Proceeds us 1543(C)	64070155									
Commission / Discount on petroleum products us 156A	64080151									
Brokerage / Commission us 233 @10%	64120078									
Brokerage / Commission us 233 @12%	64120074									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
Payments										
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date				
Add Edit Delete										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
CFR No.	Date	Amount	Code	Description	Amount	Tax Year	+			
Add Edit Delete										

Headline Summary										
Head of Account						Account				
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
Code	Description	File	+							
Add Edit Delete										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
Share Holder's Name										
Registration No.	Proprietor/Member/Partner Name	% in Capital	Capital Amount	+						
Add Edit Delete										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
Attributes										
Person Status	Value	Action								
Residence Status		+								
Special Tax Rate for Dividend covered under ADOT										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT										
Special Tax Rate for Shipping income										
Special Tax Rate for Exploration and Production of Petroleum Income										
Has the company received from or provided to any non-resident any non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatsoever, under an arrangement including exchange, trade, lease, license, contract etc.										
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 no consideration?										
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains?										
Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of 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?										
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?										
State the number of associates with which you have dealing during the tax year.										

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

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¹[Part-II-J

Individual Income Tax Return 2017

File Save Submit Cancel Print										IT
Task										Transaction Date
Name										Registration No.
Period										Submission Date:
Tax Year 2017 Valid Up To Due Date Document Date										
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attitude	Verification		
Employment Salary Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Amount Amount Exempt from Tax / Subject to Fixed / Final Tax Amount Subject to Normal Tax Action										
Income from Salary 1000 Pay, Wages or Other Remuneration (including Arrears of Salary) 1009 Allowances (including Flying / Submarine Allowance) 1049 Expenditure Reimbursement 1060 Value of Perquisites (including Transport Motorization for Civil Servants) 1080 Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits) 1099										
Calculate										
Employment Property Receipts / Deductions Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Amount Amount Exempt from Tax / Subject to Fixed / Final Tax Amount Subject to Normal Tax Action										
Income / (Loss) from Property 2000 Total Receipts from Property 2029 Rent Received or Receivable 2001 1/10th of amount not adjustable against Rent 2002 Forfeited Deposit under a Contract for Sale of Property 2003 Total Deductions from Property 2069 Other Deductions against Rent 2068										
Calculate										
Employment Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Amount Amount Exempt from Tax / Subject to Fixed / Final Tax Amount Subject to Normal Tax Action										
Income / (Loss) from Business 3000 Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) 3029 Gross Revenue (excluding Sales Tax, Federal Excise) 3009 Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.) 3019 Cost of Sales / Services 3030 Opening Stock 3039 Net Purchases (excluding Sales Tax, Federal Excise) 3059 Salaries / Wages 3071 Fuel 3072 Power 3073 Gas 3074 Stores / Spares 3076 Repair / Maintenance 3077 Other Direct Expenses 3083 Accounting Amortization 3087 Accounting Depreciation 3088 Closing Stock 3099 Gross Profit / (Loss) 3100										

¹ Added by SRO 819(I)/2017, dated 17.08.2017.

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Employment		Calculate				
Property		Description	Code	Amount		Action
Business		Total Assets	3349			
Manufacturing / Trading Items		Land	3301			
Other Revenues		Building (all types)	3302			
Management, Administrative, Selling & Financial Expenses		Plant / Machinery / Equipment / Furniture (including fittings)	3303			
Inadmissible / Admissible Deductions		Advances / Deposits / Prepayments	3312			
Adjustments		Stocks / Stores / Spares	3315			
		Cash / Cash Equivalents	3319			
		Other Assets	3348			
		Total Equity / Liabilities	3399			
Capital Assets		Capital	3352			
Other Sources		Long Term Borrowings / Debt / Loan	3371			
Foreign Sources / Agriculture		Trade Creditors / Payables	3384			
Tax Chargeable / Payments		Other Liabilities	3398			

Employment		Calculate					
Property		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business		Gains / (Loss) from Capital Assets	4000				
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							

Employment		Calculate					
Property		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business		Income / (Loss) from Other Sources	5000				
Capital Assets		Receipts from Other Sources	5029				
Other Sources		Royalty	5002				
		Profit on Debt (Interest, Yield, etc)	5003				
Foreign Sources / Agriculture		Bonus / Bonus Shares	5012				
Tax Chargeable / Payments		Other Receipts	5028				
		Ground Rent	5004				
		Rent from sub lease of Land or Building	5005				
		Rent from lease of Building with Plant and Machinery	5006				
		Annuity / Pension	5007				
		Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
		Deductions from Other Sources	5089				
		Accounting Depreciation	5064				
		Other Deductions	5088				

Employment		Calculate					
Property		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business		Foreign Income	6000				
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							

Employment		Calculate				
Property		Description	Code	Amount		Action
Business		Agriculture Income	6100			
Capital Assets		Agriculture Income Tax	9201			
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						

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SECOND SCHEDULE

		Calculate				
	Description	Code	Total	Inadmissible	Admissible	Action
» Employment						
» Property						
» Business	Deductible Allowances	9009				
» Capital Assets	Zakat u/s 00	9001				
» Other Sources	Workers Welfare Fund u/s 60A	9002				
» Foreign Sources / Agriculture	Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
» Tax Chargeable / Payments	Profit on Debt etc. u/s 64A	9007				
	Educational Expenses u/s 64AI	9008				
Deductible Allowances Tax Chargeable Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations						
Calculate						
» Employment					Amount	Action
» Property						
» Business	Income Tax on working capital u/s 88A of Ninth Schedule	920001				
» Capital Assets						
» Other Sources						
» Foreign Sources / Agriculture						
» Tax Chargeable / Payments						
	Deductible Allowances					
	Tax Chargeable					
	Tax Reductions					
	Tax Credits					
	Adjustable Tax					
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax					
	Computations					
Calculate						
» Employment					Amount	Action
» Property						
» Business	Tax Reductions	9309				
» Capital Assets	Tax Reduction for Full Time Teacher / Researcher	9302				
» Other Sources	Tax Reduction for Senior Taxpayer	9303				
» Foreign Sources / Agriculture	Tax Reduction for Disabled Taxpayer	9304				
» Tax Chargeable / Payments						
	Deductible Allowances					
	Tax Chargeable					
	Tax Reductions					
	Tax Credits					
	Adjustable Tax					
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax					
	Computations					
Calculate						
» Employment			Eligible Amount	Ineligible Amount	Tax Credit	Action
» Property						
» Business	Tax Credits	9329				
» Capital Assets	Tax Credit for Charitable Donations u/s 51	9311				
» Other Sources	Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
» Foreign Sources / Agriculture	Tax Credit for Investment in Health Insurance u/s 62A	93121				
» Tax Chargeable / Payments	Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
	Tax Credit for Registration for Sales Tax u/s 65A	9315				
	Tax Credit u/s 103	9320				
	Tax Credit for Tax Paid on Share Income from AOP	9321				
	Tax Credit for Tax Charged on Bohbed Certificates / Pensioner's Benefit Account in excess of applicable rate	9322				
	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
	Summender of Tax Credit on Investments in Shares disposed off before time limit	9328				
	Deductible Allowances					
	Tax Chargeable					
	Tax Reductions					
	Tax Credits					
	Adjustable Tax					
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax					
	Computations					

SECOND SCHEDULE

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SECOND SCHEDULE

Screening of Foreign TV drama serial or play (other than in english) u/s 235F	64150505
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702
Purchase by / Retailers u/s 236I	64150801
Educational institution Fee u/s 236I	64150901
Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64151001
Purchase / Transfer of Immovable Property u/s 236K	64151101
Purchase of International Air Ticket u/s 236L	64151201
Banking transactions otherwise than through cash u/s 236P	64151501
Education related expenses remitted abroad u/s 236R	64151701
Advance tax on general insurance premium u/s 236U	64151902
Advance tax on life insurance premium u/s 236U	64151903
Advance tax on extraction of minerals u/s 236V	64151904

» Employment						Calculate
» Property	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
» Business	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	540001				
» Capital Assets	Import u/s 148 @1%	54010052				
» Other Sources	Import u/s 148 @2%	54010054				
» Foreign Sources / Agriculture	Import u/s 148 @3%	54010056				
» Tax Chargeable / Payments	Import u/s 148 @4.5%	54010058				
Deductible Allowances	Import u/s 148 @5.5%	54010061				
Tax Chargeable	Import u/s 148 @6%	54010062				
Tax Reductions	Import of Edible Oil u/s 148 @5.5%	54010161				
Tax Credits	Import of Packing Material u/s 148 @5.5%	54010161				
Adjustable Tax	Dividend u/s 150 @7.5%	54030052				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Dividend u/s 150 @10%	54030053				
Computations	Dividend u/s 150 @12.5%	54030054				
	Yield on Bohbood Certificates / Pensioner's Benefit Account	54030071				
	Dividend to a Non Resident covered under ADTT u/s 150 / u/s 5	54030099				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	54050051				
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	54050052				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	54050053				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	54050054				
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	54050055				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	54050056				
	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	54050096				

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SECOND SCHEDULE

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 Division II, Part III, 1st Schedule	64050100			
Payment for Goods u/s 153(1)(a) @ 1%	64050092			
Payment for Goods u/s 153(1)(a) @ 1.5%	64050093			
Payment for Goods u/s 153(1)(a) @ 3.5%	64050097			
Payment for Goods u/s 153(1)(a) @ 4.5%	64050099			
Payment for Services u/s 153(1)(b) @ 1%	64050152			
Payment for Services u/s 153(1)(b) @ 1.5%	64050153			
Payment for Services u/s 153(1)(b) @ 2%	64050154			
Payment for Services u/s 153(1)(b) @ 10%	64050170			
Payment for Services u/s 153(1)(b) @ 15%	64050180			
Receipts from Contracts u/s 153(1)(c) @ 7.5%	64050205			
Receipts from Contracts u/s 153(1)(c) @ 10%	64050270			
Fee for Export related Services u/s 153(2) @ 1%	64050352			
Export Proceeds u/s 154(1) @ 1%	64070054			
Foreign Indenting Commission u/s 154(2)	64070151			
Sale Proceeds of goods to exporter u/s 154(3)	64070152			
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
Contract Payments to indirect exporter u/s 154(3B)	64070154			
Export Proceeds u/s 154(3C)	64070155			
Income from property u/s 15(6)	64060052			
Prize on Prize Bond u/s 156	64060051			
Winings from Crossword Puzzle u/s 156	64060052			
Winings from Raffle u/s 156	64060053			
Winings from Lottery u/s 156	64060054			
Winings from Quiz u/s 156	64060055			
Winings from Sale Promotion u/s 156	64060056			
Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
Brokerage / Commission u/s 233 @ 8%	64120066			
Brokerage / Commission u/s 233 @ 10%	64120070			
Brokerage / Commission u/s 233 @ 12%	64120074			
CNG Station Gas Bill u/s 234A	64130151			
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 236A(3)	64150102			
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			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
Dividend Specie u/s 236S @ 12.5%	64151804			
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%	64220153			

PART-IV

SECOND SCHEDULE

Capital Gains on Securities u/s 37A @5%	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			
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport (Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Income of Haj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Profit on debt u/s 7B	64310056			+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310051			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310052			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310053			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071			
Tax on business income of builders u/s 7C	64310072			
Tax on business income of developers u/s 7D	64310073			
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051			
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052			
Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210053			
Employment Termination Benefits u/s 12(5) Chargeable to Tax at Average Rate	64210054			
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056			

					Calculate	
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment	Income from Salary	1000				
» Property	Income / (Loss) from Property	2000				
» Business	Income / (Loss) from Business	3000				
» Capital Assets	Gains / (Loss) from Capital Assets	4000				
» Other Sources	Income / (Loss) from Other Sources	5000				
» Foreign Sources / Agriculture	Foreign Income	6000				
» Tax Chargeable / Payments	Agriculture Income	6100				
Deductible Allowances	Share in untaxed income from ACP	3131				
Tax Chargeable	Share in Taxed Income from ACP	3141				
Tax Reductions	Total Income	9000				
Tax Credits	Deductible Allowances	9009				
Adjustable Tax	Taxable Income	9100				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Chargeable	9200				
Computations	Normal Income Tax	920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
	WWF	920900				
	Tax Reductions	9309				
	Tax Credits	9329				
	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
	Turnover / Tax Chargeable u/s 113 @1%	923160				
	Income / Super Tax Chargeable	923181				
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
	Difference of Minimum Tax Chargeable u/s 113	923194				
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
	Refund Adjustment of Other Year(s) against Demand of this Year	92101				
	Withholding Income Tax	9201				
	Advance Income Tax	9202				
	Advance Income Tax u/s 147(A)	92022				
	Admitted Income Tax	9203				
	Demand Income Tax	9204				
	Refundable Income Tax	9210				

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification		
Calculate										
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action				
Intangible	3305					+				
Expenditure providing Long Term Advantage / Benefit	330516									
Pre-Commencement Expenditure	3306									
Calculate										
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building (all types)	3302									
Ramp for Disabled Persons	330204									
Plant / Machinery (not Otherwise specified)	330301									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302									
Furniture (including fittings)	330303									
Technical / Professional Books	330304									
Below ground installations of mineral Oil concerns	330305									
Offshore installations of mineral Oil concerns	330306									
Office Equipment	330307									
Machinery / Equipment eligible for 1st Year Allowance	330308									
Motor Vehicle (not plying for hire)	33041									
Motor Vehicle (plying for hire)	33042									
Ships	33043									
Aircrafts / Aero Engines	33044									
Calculate										
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable			
Import of Edible Oil u/s 148 @5.5%	54010161									
Import of Packing Material u/s 148 @6.5%	54010181									
Payment for Services u/s 153(1)(b) @1%	54060152									
Payment for Services u/s 153(1)(b) @2%	54060154									
Payment for Services u/s 153(1)(b) @10%	54060170									
Payment for Services u/s 153(1)(b) @15%	54060180									
Calculate										
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)			
Import u/s 148 @1%	54010052									
Import u/s 148 @2%	54010054									
Import u/s 148 @3%	54010056									
Import u/s 148 @4.5%	54010058									
Import u/s 148 @6%	54010062									
Payment for Goods u/s 153(1)(a) @1%	54060052									
Payment for Goods u/s 153(1)(a) @1.5%	54060053									
Payment for Goods u/s 153(1)(a) @3.5%	54060057									
Payment for Goods u/s 153(1)(a) @4.5%	54060058									
Receipts from Contracts u/s 153(1)(c) @7.5%	54060265									
Receipts from Contracts u/s 153(1)(c) @10%	54060270									
Fee for Export related Services u/s 153(2) @1%	54060362									
Export Proceeds u/s 154(1) @1%	54070054									
Foreign Indenting Commission u/s 154(2)	54070151									
Sale Proceeds of goods to exporter u/s 154(3)	54070152									
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	54070153									
Contract Payments to indirect exporter u/s 154(3B)	54070154									
Export Proceeds u/s 154(3C)	54070155									
Commission / Discount on petroleum products u/s 156A @12%	54090151									
Brokerage / Commission u/s 233 @5%	54120065									
Brokerage / Commission u/s 233 @10%	54120070									
Brokerage / Commission u/s 233 @12%	54120074									

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
CPR No	Date	Amount Code	Description	Amount	Tax Year	+		
No records found.								
Head Wise Summary								
Head of Account					Account			
No records found.								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Code	Description				File	+		
No records found.								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Attributes					Value		Action	
Business Sector							+	
No. of children for whom Education Fee is paid								
Residence Status							+	
Special Tax Rate for Dividend covered under ADOT								
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT								
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT								
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT								
Average Tax Rate for Employment Termination Benefits u/s 12(5)								
Relevant tax rate for Salary Arrears u/s 12(7)								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify Pin								

1[

File	Save	Print	Cancel	Exit
11500 (Statement of Assets & Liabilities and Expenditure)				
Transaction Date				
Registration No.				
Submission Date				
Document Date				
Due Date				
Year (2017)				
Month (July)				
Day (1)				
Verification				
Calculate				
Personal Assets / Liabilities / Expenditure / Expenses				
Personal Expenses				
Personal Assets / Liabilities				
Reconciliation of Net Assets				
Description				
Code				
Amount				
Action				
Personal Expenses				
Rent				
Rates / Taxes / Charge / Gess				
Vehicle Running / Maintenance				
Travelling				
Electricity				
Water				
Gas				
Telephone				
Asset Insurance / Security				
Medical				
Educational				
Club				
Functions / Gatherings				
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.				
Other Personal / Household Expenses				
Contribution in Expenses by Family Members				

¹ Added through S.R.O. 981(I)/2017 dated 28th September, 2017

PART-IV

SECOND SCHEDULE

Data		Verification				Calculate	
Personal Assets / Liabilities / Receipts / Expenses		Description	Code	Amount			Action
Personal Expenses		Agricultural Property	7001				
Personal Assets / Liabilities		Commercial, Industrial, Residential Property (Non-Business)	7002				
Reconciliation of Net Assets		Business Capital	7003				
		Equipment (Non-Business)	7004				
		Animal (Non-Business)	7005				
		Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debiture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006				
		Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007				
		Motor Vehicle (Non-Business)	7008				
		Precious Possession	7009				
		Household Effects	7010				
		Personal Item	7011				
		Cash (Non-Business)	7012				
		Any Other Asset	7013				
		Assets in Others' Name	7014				
		Total Assets inside Pakistan	7015				
		Assets held outside Pakistan	7016				
		Total Assets	7019				
		Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021				
		Total Liabilities	7029				

Data		Verification				Calculate	
Personal Assets / Liabilities / Receipts / Expenses		Description	Code	Amount			Action
Personal Expenses		Net Assets Current Year	703001				
Personal Assets / Liabilities		Net Assets Previous Year	703002				
Reconciliation of Net Assets		Increase / Decrease in Assets	703003				
		Inflows	7049				
		Income Declared as per Return for the year subject to Normal Tax	7051				
		Income Declared as per Return for the year Exempt from Tax	7052				
		Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7053				
		Adjustments in Income Declared as per Return for the year	7054				
		Foreign Remittance	7055				
		Inheritance	7056				
		Gift	7057				
		Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7058				
		Others	7059				
		Outflows	7099				
		Personal Expenses	7099				
		Gift	7091				
		Loss on Disposal of Assets	7092				
		Others	7093				
		Unreconciled Amount	703000				
		Assets Transferred / Sold / Gifted / Donated during the year	703004				

Data		Verification	
CAUC 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. Signature _____ Stamp _____			

Form		Instructions for Filing in Return Form & Wealth Statement	
Form	Sr.	Instruction	
General		The following persons are required to furnish a return of income for a tax year:	
		(a) Every company;	
		(b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000;	
		(c) Every non-profit organization as defined in clause (36) of section 2;	
		(d) Every welfare institution approved under clause (58) of Part I of the Second Schedule;	
		(e) Every person who has been charged to tax in respect of any of the two preceding tax years;	
		(f) Every person who claims a loss carried forward under this Ordinance for a tax year;	
		(g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory;	
		(h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area;	
		(i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area;	
		(j) Every person who owns a motor vehicle having engine capacity above 1000 CC;	
		(k) Every person who has obtained National Tax Number;	
		(l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand;	
		(m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan;	
		(n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year.	
		The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1):	
		(a) Return on which CNIC is missing or incorrect or invalid;	
		(b) Return on which mandatory fields marked by * are empty;	
		(c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001);	
		(d) Return which is not filed in the prescribed Form;	
		(e) Return which is not filed in the prescribed mode.	
		Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to fixed / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed.	
		Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved.	
		Individuals, including members of AOPs or directors of Companies must file Wealth Statement.	
		Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes:	
		Electronically at FBR Portal (https://irs.fbr.gov.pk/infosys/publiclogin.html) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants & Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return;	
		Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk .	
		Taxpayers may seek guidance through the following modes:	
		By calling Helpline 0800 00 227, 051 111-227-227	
		By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk .	
		Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk .	
IT-1B	13		
IT-2	27	Only Foreign Income (Not Loss) should be declared.	
IT-1B	34		
IT-2	58	Only Agriculture Income (Not Loss) should be declared.	
IT-1B	26		
IT-2	41	Tax Credits include Tax Credits for the following:	
		Share in Taxed Income from AOP;	
		Charitable Donations u/s 61;	
		Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62;	
		Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) u/s 62;	
		Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / NADRA deriving income from Salary / Business) u/s 63;	
Annex-E		Taxpayers wanting to opt out of Final Tax Regime (FTR) u/c (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.	
Annex-F		Only Personal / Household (Non-Business) expenses should be declared.	
		Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.	
Annex-F	18		
Wealth Statement		If rows provided in any segment are inadequate, additional rows may be inserted.	
Wealth Statement		All assets must be declared at cost, including ancillary expenses.	
Wealth Statement		If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.	
Wealth Statement		If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.	
Wealth Statement	4	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.	
Wealth Statement	14	Assets created, whether in Pakistan or abroad, in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).	
Wealth Statement	16	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value.	

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)						
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)						
Name*				Tax Year	2017	
CNIC*				NTN		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income/(loss) from property	2000				
2	Gains / (Loss) from Capital Assets	4800				
3	Income / (Loss) from Other Sources	5800				
4	Foreign Income	5850				
5	Share in unlisted Income from AOP	3131				
6	Share in Taxed Income from AOP	3141				
7	Total Income*	9800				
			Total	Inadmissible	Admissible	
8	Deductible Allowances [9+10+11+12]	9829				
9	Zakat u/s 80	9801				
10	Deductible Allowances for Profit on Debt u/s 54A	9807				
11	Charitable Donations u/s 81, Part I, 2nd Schedule	9804				
12	Educational expenses u/s 64AB	9808				
13	Taxable Income [7-31]	3189				
14	Tax Chargeable [Col.C 15-16-17-18+19]	3209				
15	Normal Income Tax	320000				
16	Tax Reduction for Senior Taxpayer	3303				
17	Tax Reduction for Disabled Taxpayer	3304				
18	Tax Credits	3329				
19	Super Tax	320766				
20	Tax Paid [Sr.21 Col. 8+Sr.22 Col. 8+Sr.23 Col. 8+Sr.1 Col.5 Annex-A]					
21	Advance Income Tax	3203				
22	Admitted Income Tax	3203				
23	Refundable Income Tax [14-20 if <0]	9210				
24	Demanded Income Tax [14-20 if >0]	9204				
25	Refund Adjustment of Other Year(s) against Demand of this Year [e-23]	32601				
26	Agriculture Income	6109				
27	Agriculture Income Tax	9291				
			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable	
28	Final/ Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 29 to 37]	540001				
29	Dividend u/s 150 @ 7.5%	54030052				
30	Dividend u/s 150 @ 10%	54030053				
31	Dividend u/s 150 @ 12.5%	54030054				
32	Yield on Bahodur certificate/Pensioners benefit account	54020071				
33	Profit on Debt u/s 7B	54310056				
34	Income from property u/s 15(i)	54050052				
35	Prize on Prize Bond u/s 156	54090051				
36	Winnings from Crossword Puzzle u/s 156	54090052				
37	Winnings from Raffle u/s 156	54090053				
38	Winnings from Lottery u/s 156	54090054				
39	Winnings from Quiz u/s 156	54090055				
40	Winnings from Sale Promotion u/s 156	54090056				
41	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 230M	54151351				
42	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 230N	54151451				
43	Dividend in specie u/s 230.5 @ 7.5%	54151502				
44	Dividend in specie u/s 230.5 @ 12.5%	54151504				
45	Advance tax on registering or alienating transfer of immovable property u/s 236W	54151551				
46	Capital Gains on Immovable Property u/s 37(1A) @ 2.5%	54220052				
47	Capital Gains on Immovable Property u/s 37(1A) @ 5%	54220053				
48	Capital Gains on Immovable Property u/s 37(1A) @ 7.5%	54220054				
49	Capital Gains on Immovable Property u/s 37(1A) @ 10%	54220055				
50	Capital Gains on Immovable Property u/s 37(1A) @ 12.5%	54220056				
51	Capital Gains on Securities u/s 37A @ 0%	54220151				
52	Capital Gains on Securities u/s 37A @ 5%	54220153				
53	Capital Gains on Securities u/s 37A @ 7.5%	54220157				
54	Capital Gains on Securities u/s 37A @ 10%	54220158				
55	Capital Gains on Securities u/s 37A @ 12.5%	54220159				
56	Capital Gains on Securities u/s 37A @ 15%	54220160				
57	Capital Gains on Securities u/s 37A @ 17.5%	54220161				
58	Capital Gains on Securities u/s 37A @ 20%	54220162				
I, _____ CNIC No. _____, in my capacity as Self / 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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.						
Date: _____						
Verification	Signature: _____					

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY					
Name*				Tax Year	2017
CNIC*				NTN*	
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
1	Income(loss) from property (2+3+4-5)	2080	A	B	C
2	Rent received or receivable	2001			
3	1/10th of amount not adjustable against rent	2002			
4	Forfeited deposit under a contract for sale of property	2003			
5	Total deductions from property	2099			
6	Income from Business	3000			
7	Gains / (Loss) from Capital Assets (including securities)	4000			
8	Income / (Loss) from Other Sources (Sum of 9 to 18) - (Sum of 19 to 21)	5000			
9	Receipts from Other Sources	5029			
10	Royalty	5002			
11	Profit on Debt (Interest, Yield, etc)	5003			
12	Ground Rent	5004			
13	Rent from sub lease of Land or Building	5005			
14	Rent from lease of Building with Plant and Machinery	5006			
15	Bonus / Bonus Shares	5012			
16	Annuitypension	5007			
17	Difference in value of immovable property determined u/s 68 and value recorded by the authority registering or attesting the transfer u/s 111(4) (c)	5018			
18	Other Receipts	5028			
19	Deductions from Other Sources	5080			
20	Accounting Depreciation	5094			
21	Other Deductions	5088			
22	Foreign Income	6000			
23	Share in undivided Income from AOP	3131			
24	Share in Taxed Income from AOP	3141			
25	Total Income*	9000			
			Total	Inadmissible	Admissible
26	Deductible Allowances (27+28+29+30+31)	9009			
27	Zakat u/s 60	9001			
28	Workers Welfare Fund u/s 80A	9002			
29	Charitable Donations u/s 61, Part I, 2nd Schedule	9004			
30	Deductible Allowance for Profit on Debt u/s 64A	9007			
31	Educational expenses u/s 64B	9008			
32	Taxable Income (26-31)*	9100			
33	Tax Chargeable	9200			
34	Normal Income Tax	920000			
35	Tax Reduction for Senior Taxpayer	9303			
36	Tax Reduction for Disabled Taxpayer	9304			
37	Tax Credits	9323			
38	Difference of Minimum Tax Chargeable u/s 148(b) / 153(b)(b)	923192			
39	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) i.e. (34-35-36-37+38)	923193			
40	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
41	Difference of Minimum Tax Chargeable u/s 113	923194			
42	Turnover / Tax Chargeable u/s 113 @0.5%	923182			
43	Turnover / Tax Chargeable u/s 113 @0.25%	923163			
44	Turnover / Tax Chargeable u/s 113 @0.5%	923185			
45	Turnover / Tax Chargeable u/s 113 @1%	923180			
46	Super Tax @ 3%	920700			

PART-IV

SECOND SCHEDULE

47	Tax Paid [as per 48 + Annex'A' + Sr.56 Col.B]			
48	Advance Income Tax	9202		
49	Admitted Income Tax	9203		
50	Refundable Income Tax [33-47 if <0]	9210		
51	Demandable Income Tax [33-47 if >0]	9204		
52	Refund Adjustment of Other Year(s) against Demand of this Year [= 50]	92101		
53	WWT	920900		
54	Agriculture Income	6100		
55	Agriculture Income Tax	9291		

I, _____, CNIC No. _____, in my capacity
as Self / 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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax
Ordinance, 2001 & Income Tax Rules, 2002.

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						22
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD						
Name*				Tax Year	2017	
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable	
			A	B	C	
56	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 61 to 121]	640001				
57	Import u/s 148 @1%	64010052				
58	Import u/s 148 @2%	64010054				
59	Import u/s 148 @3%	64010055				
60	Import u/s 148 @4.5%	64010059				
61	Import u/s 148 @5.5%	64010061				
62	Import u/s 148 @6%	64010062				
63	Import of Edible Oil u/s 148 @5.5%	64010161				
64	Import of Packing Material u/s 148 @5.5%	64010161				
65	Dividend u/s 150 @7.5%	64030052				
66	Dividend u/s 150 @10%	64030053				
67	Dividend u/s 150 @ 12.50%	64030054				
68	Yield on Bahbood Certificates / Pensioner's Benefit Account	64030071				
69	Dividend to a Non-Resident covered under ADDT u/s 160 / u/s 5	64030099				
70	Profit on Debt u/s 78	64030056				
71	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
72	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	64050052				
73	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
74	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
75	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050055				
76	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
77	Profit on Debt u/s 152(2) / u/s (8A), Part II, 2nd Schedule	64050096				
78	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
79	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
80	Payment for foreign produced commodities to a non resident	64050100				
81	Payment for Goods u/s 153(1)(a) @1%	64060052				
82	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
83	Payment for goods u/s 153(1)(a) @ 3.5%	64060057				
84	Payment for Goods u/s 153(1)(b) @4.5%	64060059				
85	Payment for Services u/s 153(1)(b) @ 1%	64060152				
86	Payment for services u/s 153(1)(b) @ 1.5%	64060153				
87	Payment for Services u/s 153(1)(b) @ 2%	64060164				
88	Payment for Services u/s 153(1)(b) @ 10%	64060170				
89	Payment for services u/s 153(1)(b) @ 15%	64060180				
90	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
91	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
92	Fee for Export related Services u/s 153(2) @1%	64060352				
93	Export Proceeds u/s 154 @1%	64070084				
94	Foreign Indenting Commission u/s 154(2) @5%	64070151				
95	Sale proceeds of goods to exporter u/s 154(3)	64070152				
96	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153				
97	Contract payments to indirect exporter u/s 154(3B)	64070154				
98	Export Proceeds u/s 154(3C)	64070155				
99	Income from Property u/s 156	64080052				
100	Prize on Prize Bond u/s 156	64090051				
101	Winnings from Crossword Puzzle u/s 156	64090052				
102	Winnings from Raffle u/s 156	64090053				

PART-IV

SECOND SCHEDULE

Part II Fixed Average	103	Winings from Lottery u/s 156	64090054		
	104	Winings from Quiz u/s 156	64090055		
	105	Winings from Sale Promotion u/s 156	64090056		
	106	Commission / Discount on petroleum products u/s 156A @ 12%	64090151		
	107	Brokerage / Commission u/s 233 @8%	64120066		
	108	Brokerage / Commission u/s 233 @10%	64120070		
	109	Brokerage / Commission u/s 233 @12%	64120074		
	110	CNG Station Gas Bill u/s 234A	64130151		
	111	Electricity Bill of Commercial Consumer u/s 235	64140051		
	112	Electricity Bill of Industrial Consumer u/s 235	64140052		
	113	Lease of rights to collect tolls u/s 236A(3)	64150102		
	114	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351		
	115	Rent of machinery & equipment u/s 236Q(2)	64151652		
	116	Dividend in specie u/s 236S @ 7.5%	64151802		
	117	Dividend in specie u/s 236S @ 10%	64151803		
	118	Dividend in specie u/s 236S @ 12.5%	64151804		
	119	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951		
	120	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451		
	121	Payment for rent / right to use machinery / equipment u/s 236Q	64151651		
	122	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051		
	123	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052		
	124	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053		
	125	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054		
	126	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055		
	127	Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057		
	128	Capital Gains on Securities u/s 37A @ 0%	64220151		
	129	Capital Gains on Securities u/s 37A @ 5%	64220153		
	130	Capital Gains on Securities u/s 37A @ 7.5%	64220157		
	131	Capital Gains on Securities u/s 37A @ 12.5%	64220158		
	132	Capital Gains on Securities u/s 37A @15%	64220156		
	133	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @2%	64310053		
	134	Receipts from shipping business of a resident person u/s 7A	64310055		
	135	Profit on Debt u/s 7B	64310056		
	136	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061		
	137	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062		
	138	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063		
	139	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071		
	140	Tax on business income of builders u/s 7C	64310072		
	141	Tax on business income of developers u/s 7D	64310073		
	142	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051		
	143	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	64320052		

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2017
CHIC*			NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax (Sum of 2 to 82)	640000		
2	Import w/s 148 @1%	64010002		
3	Import w/s 148 @2%	64010004		
4	Import w/s 148 @3%	64010006		
5	Import w/s 148 @4.5%	64010008		
6	Import w/s 148 @5.5%	64010011		
7	Import w/s 148 @8%	64010012		
12	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident w/s 152(2)	64050007		
13	Profit on Debt to a Non-Resident w/s 152(2)	64050008		
14	Payment for Goods to a PE of a Non-Resident w/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
15	Payment for Transport Services to a PE of a Non-Resident w/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
16	Payment for Other Services to a PE of a Non-Resident w/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
17	Payment for Contracts to a PE of a Non-Resident w/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
18	Payment for Goods w/s 153(1)(a) @1%	64060002		
19	Payment for Goods w/s 153(1)(a) @1.5%	64060003		
20	Payment for Goods w/s 153(1)(a) @3%	64060006		
21	Payment for Goods w/s 153(1)(a) @4.5%	64060008		
22	Withdrawal from Pension Fund w/s 156B	64080201		
23	Cash Withdrawal from Bank w/s 231A	64100101		
24	Certain Banking Transactions w/s 231AA	64100201		
25	Motor Vehicle Registration Fee w/s 231B(1)	64100301		
26	Motor Vehicle Transfer Fee w/s 231B(2)	64100302		
27	Motor Vehicle Sale w/s 231B(3)	64100303		
28	Motor Vehicle Licensing w/s 231B(1A) @3%	64100304		
29	Value of Shares traded through a member of a Stock exchange w/s 233A (1)(a)	64120101		
30	Value of Shares traded through a member of a Stock exchange w/s 233A (1)(b)	64120102		
31	Margin Financing, Margin Trading or Securities Lending w/s 233AA	64120201		
32	Goods Transport Public Vehicle Tax w/s 234	64130001		
33	Passenger Transport Public Vehicle Tax w/s 234	64130002		
34	Private Vehicle Tax w/s 234	64130003		
36	Electricity Bill of Domestic Consumer w/s 235A	64140101		

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SECOND SCHEDULE

36 Telephone Bill u/s 238(1)(a)	64150001		
37 Cellphone Bill u/s 238(1)(a)	64150002		
38 Prepaid Telephone Card u/s 238(1)(b)	64150003		
39 Phone Unit u/s 238(1)(c)	64150004		
40 Internet Bill u/s 238(1)(d)	64150005		
41 Prepaid Internet Card u/s 238(1)(e)	64150006		
42 Purchase by Auction u/s 236A	64150101		
43 Domestic Air Ticket Charges u/s 238B	64150201		
44 Sale / Transfer of Immoveable Property u/s 238C	64150301		
45 Functions / Gatherings Charges u/s 238D	64150401		
46 Issuance of License to Cable Operators u/s 236F	64150601		
47 Renewal of License to Cable Operators u/s 236F	64150602		
48 Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 238F	64150603		
49 Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 238F	64150604		
50 Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
51 Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
52 Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
53 Purchase by Retailers u/s 236H	64150801		
54 Educational Institution Fee u/s 236I	64150901		
55 Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64151001		
56 Purchase / Transfer of Immoveable Property u/s 236K	64151101		
57 Purchase of International Air Ticket u/s 236L	64151201		
58 Banking transactions otherwise than through cash u/s 236P	64151501		
59 Education related expenses remitted abroad u/s 236R	64151701		
60 Advance tax on general insurance premium u/s 236U	64151802		
61 Advance tax on life insurance premium u/s 236U	64151803		
62 Advance tax on extraction of minerals u/s 236V	64151804		
Signature:			Date:

PART-IV

SECOND SCHEDULE

Annex-B						12
Manufacturing / Trading / Profit & Loss Account (Including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2017
CNIC*					NTN	
Business Name*						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	Cost of Sales / Services [sum of 5 to 16-16]	3030			
	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3069			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 23]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
21	Others	3128				
22	Share in untaxed Income from AOP	3131				
23	Share in Taxed Income from AOP	3141				
Management, Administrative, Selling & Financial Expenses [Sum of 24 to 44]	24	Management, Administrative, Selling & Financial Expenses [Sum of 24 to 44]	3199			
	25	Rent	3151			
	26	Rates / Taxes / Cess	3162			
	27	Salaries / Wages / Perquisites / Benefits	3184			
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	29	Electricity / Water / Gas	3158			
	30	Communication	3162			
	31	Repair / Maintenance	3186			
	32	Stationery / Printing / Photocopies / Office Supplies	3166			
	33	Advertisement / Publicity / Promotion	3168			

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SECOND SCHEDULE

Indirect Expense	34	Insurance	3170			
	35	Professional Charges	3171			
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	37	Brokerage / Commission	3178			
	38	Irrecoverable Debts written off	3186			
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	40	Other Indirect Expenses	3188			
	41	Accounting (Loss) on Sale of Intangibles	3195			
	42	Accounting (Loss) on Sale of Assets	3196			
	43	Accounting Amortization	3197			
	44	Accounting Depreciation	3199			
45	Accounting Profit / (Loss) (17+18-24)	3209				

Signature: _____ Date: _____

Annex-B 27

Manufacturing / Trading / Profit & Loss Account (Including Revenues subject to Final / Fixed Tax)

(Separate form should be filed for each business)

Name*				Tax Year	2017
CNIC*				NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final	Amount Subject to Normal
			A	B	C
46	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3276			
47	Unadjusted (Loss) from Business for 2011	327611			
48	Unadjusted (Loss) from Business for 2012	327612			
49	Unadjusted (Loss) from Business for 2013	327613			
50	Unadjusted (Loss) from Business for 2014	327614			
51	Unadjusted (Loss) from Business for 2015	327615			
52	Unadjusted (Loss) from Business for 2016	327616			

Statement of Affairs / Balance Sheet

Assets	53	Total Assets (Sum of 54 to 69)	3349		
	54	Land	3361		
	55	Building (all types)	3362		
	56	Plant / Machinery / Equipment / Furniture (including fittings)	3363		
	57	Advances / Deposits / Prepayments / Trade Debtors / Receivables	3312		
	58	Stocks / Stores / Spares	3315		
	59	Cash / Cash Equivalents	3319		
Liabilities	60	Total Equity / Liabilities (Sum of 61 to 63)	3399		
	61	Capital	3352		
	62	Borrowings / Debt / Loan	3371		
	63	Advances / Deposits / Accrued Expenses / Trade Creditors / Payables	3384		

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-C				
Inadmissible / Admissible Deductions				
Name*			Tax Year	2017
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Inadmissible Deductions [Sum of 2 to 25]	3238		
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201		
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202		
4	Add Backs Provision for Diminution in Value of Investment	3203		
5	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205		
6	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206		
7	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207		
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208		
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209		
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210		
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211		
12	Add Backs u/s 21(h) Personal Expenditure	3212		
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204		
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213		
15	Add Backs u/s 21(i) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215		
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216		
17	Add Backs u/s 21(n) Capital Expenditure	3217		
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218		
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219		
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220		
21	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224		
22	Add Backs Tax Gain on Sale of Intangibles	3225		
23	Add Backs Tax Gain on Sale of Assets	3226		
24	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230		

PART-IV

SECOND SCHEDULE

Deductions Admissible	25 Add Backs Accounting (Loss) on Sale of Intangibles	3235	
	26 Add Backs Accounting (Loss) on Sale of Assets	3236	
	27 Add Backs Accounting Amortization	3237	
	28 Add Backs Accounting Depreciation	3238	
	29 Other Inadmissible Deductions	3234	
	30 Admissible Deductions [Sum of 31 to 40]	3259	
	31 Accounting Gain on Sale of Intangibles	3245	
	32 Accounting Gain on Sale of Assets	3246	
	33 Tax Amortization for Current Year	3247	
	34 Tax Depreciation / Initial Allowance for Current Year	3248	
	35 Pre-Commencement Expenditure / Deferred Cost	3250	
	36 Other Admissible Deductions	3254	
	37 Tax (Loss) on Sale of Intangibles	3255	
	38 Tax (Loss) on Sale of Assets	3256	
	39 Unabsorbed Tax Amortization for Previous Years	3257	
	40 Unabsorbed Tax Depreciation for Previous Years	3258	
Signature:		Date:	

Annex D

Depreciation, Initial Allowance, Amortization

Name*													Tax Year	2017
DPSP*													VIN	
Sr.	Description	Code	WDA (%)	Depreciation	Provisional Payment	Extent of Use	Addition (Sum)	Rate of Use	WDA	Initial Allowance	Rate	Depreciation	WDA (%)	
			A	B	C	D	E	F	G	H	I	J	K	
1	Building (all types)	33001				100%		100%	15%		10%			
2	Room for Disabled Persons	33004				100%		100%	10%		10%			
3	Plant / Machinery (not otherwise specified)	33005				100%		100%	25%		15%			
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33006				100%		100%	25%		15%			
5	Furniture (including fittings)	33007				100%		100%	5%		15%			
6	Technical / Professional books	33008				100%		100%	25%		15%			
7	Below ground installations of electrical equipment	33009				100%		100%	25%		15%			
8	Offshore installations of mineral oil concerns	33010				100%		100%	25%		15%			
9	Offshore Submersibles	33011				100%		100%	25%		15%			
10	Machinery / Equipment eligible for 100% Allowance	33012				100%		100%	60%		15%			
11	Motor Vehicle (not being for hire)	33013				100%		100%	5%		15%			
12	Motor Vehicle (being for hire)	33014				100%		100%	25%		15%			
13	Ships	33015				100%		100%	25%		15%			
14	Aircraft / Aero Engines	33016				100%		100%	25%		15%			
Tax Depreciation / Initial Allowance for Current Year		33017						100%		100%				
Amortization	Description	Code	WDA (%)	Remaining Useful Life	Select of Use	Amortization								
	Intangible	33018		A	B	C	D	E	F	G	H	I		
	Intangible	33019												
	Intangible	33020												
	Intangible	33021												
	Intangible	33022												
	Intangible	33023												
Tax Amortization for Current Year		33024												
Pre-Commencement Expenditure		33025												

Signature:
Date:

PART-IV

SECOND SCHEDULE

Annex-E								
Name*						Tax Year	2017	
CNIC*						NTN		
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable	Minimum Tax Chargeable	
			A	B	C	D	E	
Capital Tax	1	Minimum Tax Chargeable [Col.E Sum of 2 to 6]						
	2	Import of Edible Oil u/s 148 @5.5%	64010161					
	3	Import of Packing Material u/s 148 @5.5%	64010161					
	4	Payment for Services u/s 153(1)(b) @1%	64060152					
	5	Payment for Services u/s 153(1)(b) @2%	64060154					
	6	Payment for Services u/s 153(1)(b) @10%	64060170					
	7	Payment for Services u/s 153(1)(b) @15%	64060180					
	Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable	Difference (Option Valid if)
				A	B	C	D	E
Other Income	9	Import u/s 148 @1%	64010052					
	10	Import u/s 148 @2%	64010054					
	11	Import u/s 148 @3%	64010056					
	12	Import u/s 148 @4.5%	64010059					
	13	Import u/s 148 @6%	64010062					
	14	Payment for Goods u/s 153(1)(a) @1%	64060052					
	15	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
	16	Payment for Goods u/s 153(1)(a) @3.5%	64060067					
	17	Payment for Goods u/s 153(1)(a) @4.5%	64060069					
	18	Receipts from Contracts u/s 153(1)(c) @7.5%	64060285					
	19	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
	20	Fee for Export related Services u/s 153(2) @1%	64060352					
	21	Export Proceeds u/s 154(1) @1%	64070054					
	22	Foreign Indenting Commission u/s 154(2)	64070151					
	23	Sale Proceeds of goods to exporter u/s 154(3)	64070152					
	24	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153					
	25	Contract Payments to indirect exporter u/s 154(3B)	64070154					
	26	Export Proceeds u/s 154(3C)	64070155					
	27	Commission / Discount on petroleum products u/s 156A @12%	64080151					
	28	Brokerage / Commission u/s 233 @8%	64120066					
	29	Brokerage / Commission u/s 233 @10%	64120070					
	30	Brokerage / Commission u/s 233 @12%	64120074					
	Signature:						Date:	

Annex-F				
Personal Expenses				
Name*			Tax Year	2017
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Personal Expenses [Sum of 2 to 16 minus 17]	7089		
2	Rent	7051		
3	Rates / Taxes / Charge / Cess	7052		
4	Vehicle Running / Maintenance	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Personal / Household Expenses	7087		
17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001										1/4
Name*								Tax Year	2017	
CNIC*								NTN		
Residence Address*										
Business Address*										
Agricultural Property	1	Agricultural Property [Sum of 1 i to 1 x]						7001		
		Form (Irrigated / Unirrigated)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i							7001		
	ii							7001		
	iii							7001		
	iv							7001		
	v							7001		
	vi							7001		
	vii							7001		
	viii							7001		
	ix							7001		
Commercial, Industrial, Residential Property (Non-Business)	2	Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]						7002		
		Form (House, Flat, Shop, etc.)	Unit No. / Complex / Street / Block /	Area / Locality / Road	City	Area (Mara / sq. yd.)	Share %	Code	Value at Cost	
	i							7002		
	ii							7002		
	iii							7002		
	iv							7002		
	v							7002		
	vi							7002		
	vii							7002		
	viii							7002		
	ix							7002		
Business Capital	3	Business Capital						7003		
		Enter name, share percentage & capital amount in each AOP						Share %	Code	Value at Cost
	i								7003	
	ii								7003	
	iii								7003	
Equipment, etc. (Non-Business)	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]						7004		
		Description						Code	Value at Cost	
	i							7004		
	ii							7004		
	iii							7004		
iv							7004			

Signatures:

Date:

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							2/4
Name*					Tax Year	2017	
CNIC*					NTN		
Animal	6	Animal (Non-Business) [Sum of 5 i to 5 iv]				7005	
		Description				Code	Value at Cost
	i	Livestock				7005	
	ii	Pai				7005	
	iii	Unspecified				7005	
Investment	iv	Unspecified				7005	
	6	Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006	
		Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
	i	Account				7006	
		Current				7006	
		Current				7006	
		Fixed Deposit				7006	
		Fixed Deposit				7006	
		Profit / Loss Sharing				7006	
		Profit / Loss Sharing				7006	
		Saving				7006	
		Saving				7006	
	ii	Annuity				7006	
	iii	Bond				7006	
	iv	Certificate				7006	
	v	Debenture				7006	
	vi	Deposit				7006	
		Term Deposit				7006	
		Term Deposit				7006	
	vii	Fund				7006	
	viii	Instrument				7006	
	ix	Insurance Policy				7006	
	x	Security				7006	
	xi	Stock / Share				7006	
	xii	Unit				7006	
	xiii	Others				7006	
	7	Debt (Non-Business) [Sum of 7 i to 7 vi]				7007	
		Form	No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
	i	Advance				7007	
	ii	Debt				7007	
iii	Deposit				7007		
iv	Prepayment				7007		
v	Receivable				7007		
vi	Security				7007		

PART-IV

SECOND SCHEDULE

Ref. No.	Vehicle	vii	Others			7007		
		8	Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
			Form (Car, Jeep, Motor)	E&TD Registration No.	Maker	Capacity	Code	Value at Cost
		i					7008	
		ii					7008	
		iii					7008	
		iv					7008	
		v					7008	
		vi					7008	
		vii					7008	
viii					7008			

Signatures: _____ Date: _____

WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001

3/4

Name*		Tax Year	2017
CNIC*		NTN	
Possession	9	Precious Possession [Sum of 9 i to 9 iii]	
		Description	Code Value at Cost
	i	Antique / Artifact	7009
	ii	Jewelry / Ornament / Metal / Stone	7009
	iii	Others (Specify)	7009
Household Effects	10	Household Effect [Sum of 10 i to 10 iv]	
		Description	Code Value at Cost
	i	Unspecified	7010
	ii	Unspecified	7010
	iii	Unspecified	7010
Personal Items	11	Personal Item [Sum of 11 i to 11 iv] *	
		Description	Code Value at Cost
	i	Unspecified	7011
	ii	Unspecified	7011
	iii	Unspecified	7011
Cash	12	Cash (Non-business) [Sum of 12 i to 12 x]	
		Notes & Coins	7012
Assets	13	Any Other Asset [Sum of 13 i to 13 iv]	
		Description	Code Value at Cost
	i		7013
	ii		7013
	iii		7013
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	
		Description	Code Value at Cost

PART-IV

SECOND SCHEDULE

Assets in Others	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
Assets in Pakistan	15	Total Assets Inside Pakistan (Sum of 1 to 14)	7015	
	16	Assets held outside Pakistan (Sum of 16 (i) to 16 (iv))	7016	
		Description	Code	Value at Cost
	i		7016	
Assets outside Pakistan	ii		7016	
	iii		7016	
	iv		7016	
	17	Total Assets (15+16)	7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures:

Date:

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001					4/4
Name*			Tax Year	2017	
CNIC*			NTN		
Liabilities	18	Credit (Non-Business) (Sum of 18 (i) to 18 (viii))			7021
		Form	Creditor's NTN / CNIC	Creditor's Name	Code Value at Cost
	i	Advance			7021
	ii	Borrowing			7021
	iii	Credit			7021
	iv	Loan			7021
	v	Mortgage			7021
	vi	Overdraft			7021
	vii	Payable			7021
	viii	Others			7021
Net Assets	19	Total Liabilities			7029
	20	Net Assets Current Year (17-19)			703001
	21	Net Assets Previous Year			703002
	22	Increase / Decrease in Assets (20-21)			703003
	23	Inflows (Sum of 23 (i) to 23(x))			7049
	i	Income declared as per Return for the year subject to normal tax			7031
	ii	Income declared as per Return for the year exempt from tax			7032
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033
	iv	Adjustments in Income Declared as per Return for the year			7034
	v	Foreign Remittance			7035
Reconciliation	vi	Inheritance			7036
	vii	Gift			7037
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038
	x	Others			7048
	24	Personal Expenses (Transfer from Sr.1 Annex-F)			7069

Outflows	25	Outflows (Sum of 25 (i) to 25 (iii))			7059
	i	Gift			7051
	ii	Loss on Disposal of Assets			7052
	iii	Others			7055
Assets Transferred / Sold / Gifted / Donated during the year	26	Unreconciled Amount (23-24-25)			703008
	27	Assets Transferred / Sold / Gifted / Donated during the year (Sum of 27 (i) to 27 (iii))			703009
		Description			Code Value at Cost
	i				703004
Signatures	ii				703004
	28	I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2017			
		Signatures:			Date:

Part-II-K

AOP Income Tax Return 2017

Exit Save Submit Cancel Print Transaction Up to									
Task Registration No.								Period Submission Date	
Tax Year 2017		Valid Up to		Due Date		Document Date			
Data Amortization Depreciation Minimum Tax Option out of PTR Payment Attachment Attribute Verification									

Property

Receipts / Deductions

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	2000				
Total Receipts from Property	2029				
Rent Received or Receivable	2001				
1/10th of amount not adjustable against Rent	2002				
Forfeited Deposit under a Contract for Sale of Property	2003				
Total Deductions from Property	2059				
Other Deductions against Rent	2058				

Property

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business	3000				
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Cost of Sales / Services	3030				
Opening Stock	3039				
Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Salaries / Wages	3071				
Fuel	3072				
Power	3073				
Gas	3074				
Stores / Spares	3076				
Repair / Maintenance	3077				
Other Direct Expenses	3053				
Accounting Amortization	3087				
Accounting Depreciation	3088				
Closing Stock	3059				
Gross Profit / (Loss)	3100				

Property

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	3129				
Fee for Technical / Professional Services	3101				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				

		Calculate				
Property						
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions						
Adjustments						
Business Assets / Equity / Liabilities						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
Management, Administrative, Selling & Financial Expenses	3199					
Rent	3151					
Rates / Taxes / Cess	3152					
Salaries / Wages / Perquisites / Benefits	3154					
Traveling / Conveyance / Vehicles Running / Maintenance	3155					
Electricity / Water / Gas	3158					
Communication	3162					
Repair / Maintenance	3165					
Stationery / Printing / Photocopies / Office Supplies	3166					
Advertisement / Publicity / Promotion	3168					
Insurance	3170					
Professional Charges	3171					
Profit on Debt (Financial Charges / Markup / Interest)	3172					
Brokerage / Commission	3178					
Other Indirect Expenses	3180					
Irrecoverable Debts Written off	3186					
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187					
Accounting (Loss) on Sale of Intangibles	3195					
Accounting (Loss) on Sale of Assets	3196					
Accounting Amortization	3197					
Accounting Depreciation	3198					
Accounting Profit / (Loss)	3200					
Property						
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions						
Adjustments						
Business Assets / Equity / Liabilities						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
Inadmissible Deductions	3239					
Add Backs u/s 29(2) Provision for Doubtful Debts	3201					
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202					
Add Backs Provision for Diminution in Value of Investment	3203					
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204					
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205					
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206					
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207					
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208					
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209					
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210					
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211					
Add Backs u/s 21(h) Personal Expenditure	3212					
Add Backs u/s 21(i) Profit on Debt / Brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213					
Add Backs u/s 21(j) 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					

PART-IV

SECOND SCHEDULE

Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
Add Backs u/s 21(a) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
Add Backs Tax Gain on Sale of Intangibles	3225				
Add Backs Tax Gain on Sale of Assets	3226				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

Property		Calculate				
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions						
Adjustments						
Business Assets / Equity / Liabilities						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2011	327011				
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				

Property		Calculate				
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions						
Adjustments						
Business Assets / Equity / Liabilities						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						

Description	Code	Amount			Action
Total Assets	3349				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Advances / Deposits / Prepayments	3312				
Stocks / Stores / Spares	3315				
Cash / Cash Equivalents	3319				
Other Assets	3340				
Total Equity / Liabilities	3399				
Capital	3352				
Long Term Borrowings / Debt / Loan	3371				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

Property		Calculate				
Business						
Capital Assets						
Capital Gains / (Loss)						
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
Gains / (Loss) from Capital Assets	4000				

SECOND SCHEDULE

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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
										Calculate
/ 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										
			Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action		
			Adjustable Tax	640000						
			Import u/s 145 @1%	64010002						
			Import u/s 145 @2%	64010004						
			Import u/s 145 @3%	64010006						
			Import u/s 145 @4.5%	64010009						
			Import u/s 145 @5.5%	64010011						
			Import u/s 145 @6%	64010012						
			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) @3%	64060005						
			Payment for Goods u/s 153(1)(a) @4.5%	64060009						
			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) @3%	64100304					+	
			Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101						
			Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102						
			Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201						
			Goods Transport Public Vehicle Tax u/s 234	64130001					+	
			Passenger Transport Public Vehicle Tax u/s 234	64130002					+	
			Private Vehicle Tax u/s 234	64130003					+	
			Telephone Bill u/s 236(1)(a)	64150001					+	
			Cellphone Bill u/s 236(1)(a)	64150002					+	
			Prepaid Telephone Card u/s 236(1)(b)	64150003					+	
			Phone Unit u/s 236(1)(c)	64150004					+	
			Internet Bill u/s 236(1)(d)	64150005					+	
			Prepaid Internet Card u/s 236(1)(e)	64150006					+	
			Purchase by Auction u/s 236A	64150101						
			Domestic Air Ticket Charges u/s 236B	64150201						
			Sale / Transfer of Immovable Property u/s 236C	64150301						
			Functions / Gatherings Charges u/s 236D	64150401						
			Issuance of License to Cable Operators u/s 236F	64150501						
			Renewal of License to Cable Operators u/s 236F	64150502						
			Issuance of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150503						
			Renewal of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150504						
			Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150505						
			Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701						
			Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702						
			Purchase by Retailers u/s 236H	64150801						
			Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64151001						
			Purchase / Transfer of Immovable Property u/s 236K	64151101						
			Purchase of International Air Ticket u/s 236L	64151201						
			Banking transactions otherwise than through cash u/s 236P	64151501						
			Education related expenses remitted abroad u/s 236R	64151701						
			Advance tax on general insurance premium u/s 236U	64151902						
			Advance tax on life insurance premium u/s 236U	64151903						
			Advance tax on extraction of minerals u/s 236V	64151904						

PART-IV

SECOND SCHEDULE

						Calculate
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Property	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Business	Import u/s 148 @1%	64010052				
Capital Assets	Import u/s 148 @2%	64010054				
Other Sources	Import u/s 148 @3%	64010056				
Foreign Sources / Agriculture	Import u/s 148 @4.5%	64010059				
Tax Chargeable / Payments	Import u/s 148 @5.5%	64010061				
Deductible Allowances	Import u/s 148 @6%	64010062				
Tax Credits	Import of Edible Oil u/s 148 @5.5%	64010161				
Adjustable Tax	Import of Packing Material u/s 148 @5.5%	64010181				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Dividend u/s 150 @7.5%	64030052				
Computations	Dividend u/s 150 @10%	64030053				
	Dividend u/s 150 @12.5%	64030054				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030059				
	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 II, 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/s (5A), Part II, 2nd Schedule	64050056				+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050057				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050058				
	Payment for foreign produced commercials to a Non-Resident u/s 152A Division II, Part III, 1st Schedule	64050100				
	Payment for Goods u/s 153(1)(a) @1%	64050052				
	Payment for Goods u/s 153(1)(a) @1.5%	64050053				
	Payment for Goods u/s 153(1)(a) @5.5%	64050057				
	Payment for Goods u/s 153(1)(a) @4.5%	64050059				
	Payment for Services u/s 153(1)(b) @1%	64050152				
	Payment for Services u/s 153(1)(b) @1.5%	64050153				
	Payment for Services u/s 153(1)(b) @2%	64050154				
	Payment for Services u/s 153(1)(b) @10%	64050170				
	Payment for Services u/s 153(1)(b) @15%	64050180				
	Receipts from Contracts u/s 153(1)(c) @7.5%	64050265				
	Receipts from Contracts u/s 153(1)(c) @10%	64050270				
	Fee for Export related Services u/s 153(2) @1%	64050352				
	Export Proceeds u/s 154(1) @1%	64070054				
	Foreign Incidental Commission u/s 154(2)	64070151				
	Sale Proceeds of goods to exporter u/s 154(3)	64070152				
	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153				
	Contract Payments to indirect exporter u/s 154(3B)	64070154				
	Export Proceeds u/s 154(3C)	64070155				
	Income from property u/s 15(6)	64090052				
	Prize on Prize Bond u/s 156	64090051				
	Winning from Crossword Puzzle u/s 156	64090052				
	Winning from Raffle u/s 156	64090053				
	Winning from Lottery u/s 156	64090054				

PART-IV

SECOND SCHEDULE

Winnings from Quiz u/s 156	64090055			
Winnings from Sale /Promotion u/s 156	64090056			
Commission / Discount on petroleum products u/s 166A @12%	64090151			
Brokerage / Commission u/s 233 @8%	64120096			
Brokerage / Commission u/s 233 @10%	64120070			
Brokerage / Commission u/s 233 @12%	64120074			
CNG Station Gas Bill u/s 234A	64130151			
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 235A(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 @/ 5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Advance tax on registering or alienating transfer of immovable property u/s 236W	64151951			
Dividend Specie u/s 236S @12.5%	64151804			
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%	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			
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Profit on debt u/s 7B	64310056			+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071			
Tax on business income of builders u/s 7C	64310072			
Tax on business income of developers u/s 7D	64310073			

PART-IV

SECOND SCHEDULE

		Calculate				
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Property	Income / (Loss) from Property	2000				
Business	Income / (Loss) from Business	3000				
Capital Assets	Gains / (Loss) from Capital Assets	4000				
Other Sources	Income / (Loss) from Other Sources	9000				
Foreign Sources / Agriculture	Foreign Income	8000				
Tax Chargeable / Payments	Agriculture Income	8100				
Deductible Allowances	Total Income	9000				
Tax Credits	Deductible Allowances	9009				
Adjustable Tax	Share of Partner Company in income of AOP	9011				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Taxable Income	9100				
Computations	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%	923160				
	Income / Super Tax Chargeable	923181				
	Difference of Minimum Tax Chargeable u/s 148(B) / 153(B)	923192				
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
	Difference of Minimum Tax Chargeable u/s 113	923194				
	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(B)(3)	92021				
	Advance Income Tax u/s 147(A)	92022				
	Admitted Income Tax	9203				
	Demand Income Tax	9204				
	Refundable Income Tax	9210				

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

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

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
									Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		
Import of Edible Oil u/s 148 @5.5%	54010161								
Import of Packing Material u/s 148 @6.5%	54010181								
Payment for Services u/s 153(1)(b) @1%	54060152								
Payment for Services u/s 153(1)(b) @2%	54060154								
Payment for Services u/s 153(1)(b) @10%	54060170								
Payment for Services u/s 153(1)(b) @15%	54060180								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
									Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)		
Import u/s 148 @1%	54010052								
Import u/s 148 @2%	54010084								
Import u/s 148 @3%	54010096								
Import u/s 148 @4.5%	54010059								
Import u/s 148 @6%	54010062								
Payment for Goods u/s 153(1)(a) @1%	54060052								
Payment for Goods u/s 153(1)(a) @1.5%	54060053								
Payment for Goods u/s 153(1)(a) @3.5%	54060057								
Payment for Goods u/s 153(1)(a) @4.5%	54060059								
Receipts from Contracts u/s 153(1)(c) @7.5%	54060265								
Receipts from Contracts u/s 153(1)(c) @10%	54060270								
Fee for Export related Services u/s 153(2) @1%	54060352								
Export Proceeds u/s 154(1) @1%	54070054								
Foreign Indenting Commission u/s 154(2)	54070151								
Sale Proceeds of goods to exporter u/s 154(3)	54070162								
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	54070163								
Contract Payments to indirect exporter u/s 154(3B)	54070154								
Export Proceeds u/s 154(3C)	54070155								
Commission / Discount on petroleum products u/s 156A @ 12%	54090151								
Brokerage / Commission u/s 233 @5%	54120066								
Brokerage / Commission u/s 233 @10%	54120070								
Brokerage / Commission u/s 233 @12%	54120074								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
Code	Description	File	+						
No records found.									

PART-IV**SECOND SCHEDULE**

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Attributes					Value			Action
Business Sector								+
Residence Status								+
Special Tax Rate for Dividend covered under ADOT								
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT								
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT								
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT								
Is AOP a professional Firm								+

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

¹[Part-II-L

Companies Income Tax Return 2017

Edit Save Submit Cancel Print									
Task: 114(I) (Return of Income Filed voluntarily for complete year) +						Transaction Date:			
Name:						Registration No.:			
Period:		Tax Year 2017 Valid Up to:		Due Date:		Document Date:		Submission Date:	
Date	Amortization	Depreciation	Minimum Tax	Option out of PIR	Payment	Company Director	Attachment	Attribute	Verification
Property Receipts / Deductions Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments						Calculate Import Prev Return			
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action				
Income / (Loss) from Property	2000								
Total Receipts from Property	2029								
Rent Received or Receivable	2001								
1/10th of amount not adjustable against Rent	2002								
Forfeited Deposit under a Contract for Sale of Property	2003								
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004								
Unpaid Liabilities exceeding three Years	2005								
Total Deductions from Property	2089								
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	2067								
Other Deductions against Rent	2068								

¹ Added through S.R.O. 982(I)/2017 dated 28th September, 2017

PART-IV

SECOND SCHEDULE

		Calculate		Import Prev Return		
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Home Tax	Action
Receipts / Deductions	Income / (Loss) from Business	3000				
Business	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3020				
Manufacturing / Trading Items	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Other Revenues	Gross Domestic Sales / Services Fee	3004				
Management, Administrative, Selling & Financial Expenses	Gross Export Sales / Services Fee	3006				
Indismissible / Admissible Deductions	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Adjustments	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Business Assets / Equity / Liabilities	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Transactions > PKR 50 Mill on w/h Non-Residents	Rebates / Duty Drawbacks	3070				
Capital Assets	Cost of Sales / Services	3030				
Other Sources	Opening Stock	3039				
Foreign Sources / Agriculture	Domestic Raw Material / Components Opening Balance	3035				
Tax Chargeable / Payments	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				
	Net Purchases (excluding Sales Tax, Federal Excise)	3050				
	Net Domestic Purchases Raw Material / Components	3055				
	Net Import Raw Material / Components	3056				
	Net Stores / Spares Purchases	3057				
	Net Fuel Purchases	3058				

PART-IV

SECOND SCHEDULE

Net Domestic Purchases Finished Goods:	3051				
Net Import Finished Goods:	3052				
Consumed:	3069				
Domestic Raw Material / Components Consumed:	3065				
Import Raw Material / Components Consumed:	3066				
Stores / Spares Consumed:	3067				
Fuel Consumed:	3068				
Work in Process Consumed:	3064				
Self-Manufactured Finished Goods Consumed:	3063				
Domestic Finished Goods Consumed:	3061				
Import Finished Goods Consumed:	3062				
Direct Expenses:	3089				
Salaries / Wages:	3071				
Power:	3073				
Gas:	3074				
Repair / Maintenance:	3077				
Insurance:	3080				
Royalty:	3081				
Fee for Technical Services:	3082				
Other Direct Expenses:	3083				
Accounting Amortisation:	3087				
Accounting Depreciation:	3088				
Closing Stock:	3099				
Domestic Raw Material / Components Closing Balance:	3095				
Import Raw Material / Components Closing Balance:	3096				
Stores / Spares Closing Balance:	3097				
Fuel Closing Balance:	3098				
Work in Process Closing Balance:	3094				
Self-Manufactured Finished Goods Closing Balance:	3093				
Domestic Finished Goods Closing Balance:	3091				
Import Finished Goods Closing Balance:	3092				
Gross Profit / (Loss):	3100				

Business	Description	Code	Total Amount	Amount / Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses	Other Revenues	3129				
Indeductible / Admissible Deductions	Fee for Technical / Professional Services	3101				
Adjustments	Fee for Other Services	3102				
Business Assets / Equity / Liabilities	Profit on Debt	3106				
Transactions > PKR 50 Million with Non-Residents	Royalty	3107				
Capital Assets	License / Franchise Fee	3108				
Other Sources	Accounting Gain on Sale of Intangibles	3115				
	Accounting Gain on Sale of Assets	3116				
	Others	3120				

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SECOND SCHEDULE

	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flat / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses	Management, Administrative, Selling & Financial Expenses	3139				
	Rent	3151				
Indeductible / Admissible Deductions	Rates / Taxes / Dues	3152				
Adjustments	Salaries / Wages / Perquisites / Bonuses	3154				
Business Assets / Equity / Liabilities	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Transactions > PKR 50 Million (with Non-Residents)	Electricity / Water / Gas	3156				
Capital Assets	Communications	3152				
Other Sources	Repair / Maintenance	3155				
Foreign Sources / Appointments	Stationery / Printing / Photocopies / Office Supplies	3166				
Tax Chargesable / Payments	Advertisement / Publicity / Promotion	3158				
	Insurance	3170				
	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Donation / Charity	3174				
	Brokerage / Commission	3176				
	Other Indirect Expenses	3180				
	Directors Fees	3183				
	Workers Profit Participation Fund	3186				
	Provision for Doubtful / Bad Debts	3191				
	Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192				
	Provision for Diminution in Value of Investment	3193				
	Irrecoverable Debts Written off	3196				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3197				
	Accounting (Loss) on Sale of Intangibles	3195				
	Accounting (Loss) on Sale of Assets	3196				
	Accounting Amortization	3197				
	Accounting Depreciation	3198				
	Accounting Profit / (Loss)	3200				

PART-IV

SECOND SCHEDULE

Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading (Income)	Other Revenues						
Management, Administrative, Selling & Financial Expenses	Inadmissible Deductions		3239				
Inadmissible / Admissible Deductions	Add Backs u/s 29(2) Provision for Doubtful Debts		3201				
Adjustments	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets		3202				
Business Assets / Equity / Liabilities	Add Backs Provision for Diminution in Value of Investment		3203				
Transactions > PKR 50 Million (only Non-Residents)	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds of Capitalized		3204				
Capital Assets	Add Backs u/s 21(a) Gains / Losses / Tax levied on Profits / Gains		3205				
Other Sources	Add Backs u/s 21(b) Amount of Tax Deducted at Source		3206				
Foreign Sources / Agriculture	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid		3207				
Tax Chargeable / Payments	Add Backs u/s 21(d) Entertainment Expenses above prescribed limit		3208				
	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds		3209				
	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source		3210				
	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation		3211				
	Add Backs u/s 21(h) Personal Expenditure		3212				
	Add Backs u/s 21(i) Profit on Debt / Brokerage / Commission / Salary / remuneration Paid by an AOP to its member		3213				
	Add Backs u/s 21(j) 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(i) Liabilities allowed Previously as deduction not Paid within three Years		3219				
	Add Backs u/s 281(b) Lease Rental not admissible		3220				
	Add Backs u/s 21(a) 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		3239				
	Add Backs Accounting Depreciation		3240				
	Admissible Deductions		3250				
	Accounting Gain on Sale of Intangibles		3245				
	Accounting Gain on Sale of Assets		3246				
	Tax Amortization for Current Year		3247				
	Tax Depreciation / Initial Allowance for Current Year		3248				
	Pre-Commencement Expenditure / Deferred Cost		3250				
	Other Admissible Deductions		3254				
	Tax (Loss) on Sale of Intangibles		3255				
	Tax (Loss) on Sale of Assets		3256				
	Unabsorbed Tax Amortization for Previous Years		3257				
	Unabsorbed Tax Depreciation for Previous Years		3258				
Individual							
Manufacturing / Trading (Income)	Other Revenues						
Management, Administrative, Selling & Financial Expenses	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years		3279				
Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2011		3279.10				
Adjustments	Unadjusted (Loss) from Business for 2012		3279.10				
Business Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2013		3279.10				
Transactions > PKR 50 Million (only Non-Residents)	Unadjusted (Loss) from Business for 2014		3279.10				
Capital Assets	Unadjusted (Loss) from Business for 2015		3279.10				
	Unadjusted (Loss) from Business for 2016		3279.10				

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SECOND SCHEDULE

Business	Description	Code	Amount		Action
Manufacturing / Trading Items	Total Assets	3349			
Other Revenues	Land	3391			
Management, Administrative, Selling & Financial Expenses	Building (all types)	3302			
Indeductible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (including fittings)	3303			
Adjustments	Motor Vehicle	3304			
Business Assets / Equity / Liabilities	Intangible	3305			
Transactions > PKR 50 Million with Non-Residents	Pre-Commencement Expenditure	3306			
Capital Assets	Capital Work in Progress	3307			
Other Sources	Long Term Investments	3311			
Foreign Sources / Agriculture	Advances / Deposits / Prepayments	3312			
Tax Chargeable / Payments	Trade Debtors / Receivables	3313			
	Inventories	3314			
	Stocks / Stores / Spares	3315			
	Short Term Investments	3316			
	Short Term Advances / Deposits / Prepayments	3317			
	Current Portion of Long Term Investments	3318			
	Cash / Cash Equivalents	3319			
	Other Assets	3348			
	Total Equity / Liabilities	3399			
	Authorized Capital	3351			
	Issued, Subscribed & Paid up Capital	3352			
	Share Deposit Money	3353			
	Capital Reserves	3354			
	Revenue Reserves	3355			
	Funds	3356			
	Accumulated Profits	3357			
	Reserves Surplus	3358			
	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 / Prepayments	3383			
	Trade Creditors / Payables	3384			
	Other Liabilities	3385			

Business	Description	Code	Receipts	Payments	Action
Manufacturing / Trading Items	Total Value of Revenue Transactions with Non-Residents	3349			
Other Revenues	Rate Market / Components	3391			
Management, Administrative, Selling & Financial Expenses	Finished Goods	3302			
Indeductible / Admissible Deductions	Stock in Trade	3303			
Adjustments	Others	3304			
Business Assets / Equity / Liabilities	Rent	3305			
Transactions > PKR 50 Million with Non-Residents	Royalty / License Fee / Franchise Fee	3306			
Capital Assets	Intangible	3307			
Other Sources	Fee for Management / Financial / Administrative / Marketing / Training Services	3308			
Foreign Sources / Agriculture	Fee for Engineering / Technical / Construction Services	3309			
Tax Chargeable / Payments	Fee for Research / Development Services	3310			
	Commission	3311			
	Profit / Loss (Financial Charges / Markup / Interest)	3312			
	Unpaid / Contingent / Preferred Stock / Deemed Dividend	3313			
	Insurance Premium	3314			
	Guarantee	3315			
	Others (including Derivatives)	3316			
	Excesses / Reimbursements at cost	3317			
	Total Value of Capital Transactions with Non-Residents	3399			
	Interest Bearing Loan Opening Balance	3351			
	Interest Bearing Loan Closing Balance	3352			
	Interest Free Loan Opening Balance	3353			
	Interest Free Loan Closing Balance	3354			
	Investments	3355			
	Property of Capital Nature	3356			
	Services / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Year 1, Non-1)	3357			
	Services / Tangible / Intangible Property, etc. for No Consideration (Year 1, Non-1)	3358			
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Year 1, Non-1)	3359			
	Number of Associates having dealings with	3360			

PART-IV

SECOND SCHEDULE

Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Long Term	Consideration Received on Disposal of Capital Assets Held Long Term	4009				
	Short Term	Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4010				
	Adjustments	Net Gain / (Loss) on Capital Assets Held Long Term	4020				
Other Sources							

Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Long Term	Consideration of Capital Assets held Short Term	4029				
	Short Term	Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4030				
	Adjustments	Net Gain / (Loss) on Capital Assets held Short Term	4040				
Other Sources							

Property		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Business	Long Term	Unadjusted (Loss) from Capital Assets for 2011	4099.11				
	Short Term	Unadjusted (Loss) from Capital Assets for 2012	4099.12				
	Adjustments	Unadjusted (Loss) from Capital Assets for 2013	4099.13				
	Other Sources	Unadjusted (Loss) from Capital Assets for 2014	4099.14				
Foreign Sources / Agreements		Unadjusted (Loss) from Capital Assets for 2015	4099.15				
Tax Chargeable / Payments		Unadjusted (Loss) from Capital Assets for 2016	4099.16				

Property		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Business	Long Term	Income / (Loss) from Other Sources	5000				
	Short Term	Receipts from Other Sources	5001				
	Adjustments	Royalty	5002				
	Other Sources	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				
		Dividend / Bonus Shares	5007				
		Loan, Advance, Deposit or Gift received in Cash	5008				
		Other Receipts	5009				
		Difference in value of immovable property determined under section 50 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5010				
		Deductions from Other Sources	5011				
		Accounting Depreciation	5012				
		Other Deductions	5013				

Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Long Term	Foreign Property Income / (Loss)	6001				
	Short Term	Foreign Property Income / (Loss)	6002				
	Adjustments	Foreign Property Income / (Loss)	6003				
	Other Sources	Foreign Property Income / (Loss)	6004				
Foreign Sources / Agreements		Foreign Property Income / (Loss)	6005				
Agreements		Foreign Business Income / (Loss)	6006				
Tax Chargeable / Payments		Foreign Business Income / (Loss)	6007				
		Foreign Business Income / (Loss)	6008				
		Foreign Business Income / (Loss)	6009				
		Foreign Business Income / (Loss)	6010				
		Foreign Business Income / (Loss)	6011				
		Foreign Business Income / (Loss)	6012				
		Foreign Business Income / (Loss)	6013				
		Foreign Business Income / (Loss)	6014				
		Foreign Capital Gains / (Loss)	6015				
		Foreign Capital Gains / (Loss)	6016				
		Foreign Capital Gains / (Loss)	6017				
		Foreign Capital Gains / (Loss)	6018				
		Foreign Capital Gains / (Loss)	6019				
		Foreign Capital Gains / (Loss)	6020				
		Foreign Capital Gains / (Loss)	6021				
		Foreign Capital Gains / (Loss)	6022				
		Foreign Capital Gains / (Loss)	6023				
		Foreign Capital Gains / (Loss)	6024				
		Foreign Capital Gains / (Loss)	6025				
		Foreign Capital Gains / (Loss)	6026				
		Foreign Capital Gains / (Loss)	6027				
		Foreign Capital Gains / (Loss)	6028				
		Foreign Capital Gains / (Loss)	6029				
		Foreign Capital Gains / (Loss)	6030				
		Foreign Capital Gains / (Loss)	6031				
		Foreign Capital Gains / (Loss)	6032				
		Foreign Capital Gains / (Loss)	6033				
		Foreign Capital Gains / (Loss)	6034				
		Foreign Capital Gains / (Loss)	6035				
		Foreign Capital Gains / (Loss)	6036				
		Foreign Capital Gains / (Loss)	6037				
		Foreign Capital Gains / (Loss)	6038				
		Foreign Capital Gains / (Loss)	6039				
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		Foreign Capital Gains / (Loss)	6163				
		Foreign Capital Gains / (Loss)	6164				
		Foreign Capital Gains / (Loss)	6165				
		Foreign Capital G					

PART-IV

SECOND SCHEDULE

Business	Description	Code	Total	Indemnifiable	Administrative	Action
Capital Assets	Deductible Allowances:	8009				
Other Sources	Workers Welfare Fund u/s 68A:	8002				
Foreign Sources / Agriculture	Workers Profit Participation Fund u/s 68B:	8003				
Tax Charitable / Religious	Charitable Donations u/s 81, Part I, 2nd Schedule:	8004				
Deductible Allowances	Profit on Debt u/s 64A:	8007				

Business	Description	Code	Eligible Amount	Indemnifiable Amount	Tax Credit	Action
Capital Assets	Tax Credit:	9329				
Other Sources	Tax Credit for Charitable Donations u/s 81:	9311				
Foreign Sources / Agriculture	Tax Credit for Employment Generation by Manufacturers u/s 68G:	9310				
Tax Charitable / Religious	Tax Credit for Registration for Sales Tax u/s 85A:	9315				
Deductible Allowances	Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B:	9316				
Tax Credits	BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B:	9312				
Adjustable Tax	BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B:	9314				
Final Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Credit for Entitlement in Registered Stock Exchange u/s 65C:	9317				
Computations	Tax Credit for Newly Established Industrial Undertaking u/s 65C1:	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				

Business	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Capital Assets	Adjustable Tax:	640000				
Other Sources	Import u/s 148 @ 1%:	64010002				
Foreign Sources / Agriculture	Import u/s 148 @ 2%:	64010004				
Tax Charitable / Religious	Import u/s 148 @ 3%:	64010005				
Deductible Allowances	Import u/s 148 @ 4.5%:	64010009				
Tax Credits	Import u/s 148 @ 5.5%:	64010011				
Adjustable Tax	Import u/s 148 @ 6%:	64010012				
Final Fixed / Minimum / Average / Relevant / Reduced Tax	Profit on Debt u/s 161 from NSC / PO Deposits:	64030001				
Computations	Profit on Debt u/s 161 from Bank Accounts / Deposits:	64040002				
	Profit on Debt u/s 161 from Government Securities:	64040003				
	Profit on Debt u/s 161 from Others:	64040004				
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(a):	64050007				
	Profit on Debt to a Non-Resident u/s 152(b):	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)(c) / 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) @ 3%:	64060004				
	Payment for Goods u/s 153(1)(a) @ 4%:	64060006				
	Rent of Property u/s 155:	64090001				
	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 Lending u/s 231B(4A):	64100304				
	Value of Shares traded through a member of a Stock exchange u/s 233A(1)(a):	64120101				
	Value of Shares traded through a member of a Stock exchange u/s 233A(1)(b):	64120102				
	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				
	Domestic Bill of Commercial Consumer u/s 235:	64140001				
	Electricity Bill of Industrial Consumer u/s 235:	64140002				
	Telephone Bill u/s 235(1)(a):	64150001				
	Cellphone Bill u/s 235(1)(a):	64150002				
	Prepaid Telephone Card u/s 235(1)(b):	64150003				
	Phone Unit u/s 235(1)(c):	64150004				
	Internet Bill u/s 235(1)(d):	64150005				
	Prepaid Internet Card u/s 235(1)(e):	64150006				
	Purchase by Auction u/s 236A:	64150101				
	Domestic Air Ticket Charges u/s 236B:	64150201				
	Sale / Transfer of Immovable Property u/s 236C:	64150301				
	Functions / Gatherings Charges u/s 236D:	64150401				
	Issuance of License or Cable Operators u/s 236E:	64150501				

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SECOND SCHEDULE

Renewal of License to Cable Operators u/s 235F	64150602			
Issuance of License to IPTV, FM Radio, UMDS, Mobile TV, Mobile Audio, Satellite TV, Channel and Landing Rights u/s 235F	64150603			
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV, Channel and Landing Rights u/s 235F	64150604			
Screening of Foreign TV drama serial or play (other than in English) u/s 235F	64150605			
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150704			
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702			
Purchase by Retailers u/s 236H	64150804			
Insurance / Renewal of License to Dealers / Commission Agents / Agents u/s 235J	64151001			
Purchase / Transfer of Immovable Property u/s 236K	64151101			
Purchase of International Air Ticket u/s 236L	64151201			
Banking transactions otherwise than through cash u/s 236P	64151501			
Education related expenses remitted abroad u/s 236R	64151701			
Advance tax on general insurance premium u/s 236U	64151902			
Advance tax on life insurance premium u/s 236U	64151903			
Advance tax on extraction of minerals u/s 236V	64151904			

Property:	Description	Code	Rateable (Value)	Tax Collected / Deducted	Tax Chargeable	Action
Business	Final / Fixed / Minimum / Average / Reversion / Reduced Tax	640001	0			
Capital Assets	Import u/s 148 @1%	64010002				
Other Sources	Import u/s 148 @2%	64010004				
Foreign Sources / Aggregates	Import u/s 148 @3%	64010005				
Tax Chargeable / Payments	Import u/s 148 @4.5%	64010006				
Deduction Allowance	Import u/s 148 @5.5%	64010008				
Tax Credit	Import u/s 148 @6%	64010002				
Reduction Tax	Import of Estate CG u/s 148 @5.5%	64010101				
Final / Fixed / Minimum / Average / Reversion / Reduced Tax	Import of Packing Material u/s 148 @5.5%	64010101				
Computations	Dividend u/s 150 @7.5%	64030002				
	Dividend u/s 150 @10%	64030003				
	Dividend u/s 150 @12.5%	64030004				
	Dividend u/s 150 @20%	64030007				
	Dividend u/s 150 @25%	64030009				
	Dividend to a Non-Resident covered under ADTT u/s 150 / art 61	64030009				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152 / Division II, Part I, 1st Schedule	64050001				
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	64050002				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part II, 1st Schedule	64050003				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64050004				
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1A)(d) / Division II, Part II, 1st Schedule	64050005				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(e) / Division II, Part II, 1st Schedule	64050006				
	Profit on Dividend u/s 152(2) / art 64, Part II, 2nd Schedule	64050009				
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050007				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050008				

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SECOND SCHEDULE

Payment for foreign produced commodities to a Non-Resident u/s 152A	64050100				
Payment for Goods u/s 153(7)(a) @1%	64050152				
Payment for Goods u/s 153(7)(a) @1.5%	64050153				
Payment for Goods u/s 153(7)(a) @3%	64050156				
Payment for Goods u/s 153(7)(a) @4%	64050158				
Payment for Services u/s 153(7)(b) @1%	64050152				
Payment for Services u/s 153(7)(b) @1.5%	64050153				
Payment for Services u/s 153(7)(b) @2%	64050154				
Payment for Services u/s 153(7)(b) @5%	64050158				
Payment for Goods u/s 153(7)(c) @12%	64050174				
Receipts from Contracts u/s 153(1)(c) @7%	64050284				
Fee for Export related Services u/s 153(2) @1%	64050352				
Export Proceeds u/s 154(1) @1%	64070154				
Foreign Indenting Commission u/s 154(2)	64070151				
Sale Proceeds of goods to exporter u/s 154(3)	64070152				
Sale Proceeds of goods by industrial undertaking u/s 154(3a)	64070153				
Contract Payments to indirect exporter u/s 154(3b)	64070154				
Export Proceeds u/s 154(3C)	64070155				
Price on Price Band u/s 155	64090151				
Winnings from Crossword Puzzle u/s 155	64090152				
Winnings from Raffle u/s 155	64090153				
Winnings from Lottery u/s 155	64090154				
Winnings from Quiz u/s 155	64090155				
Winnings from Sale Promotion u/s 155	64090156				
Commission / Discount on petroleum products u/s 155A @12%	64090151				
Brokerage / Commission u/s 233 @3%	64120068				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas BU u/s 234A	64130151				
Lease of rights to collect toll u/s 235A(2)	64130102				
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 238A	64131351				
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 238A	64131451				

SECOND SCHEDULE

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SECOND SCHEDULE

4. Business:	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets:						
Other Sources:						
Foreign Sources / Agriculture:						
Tax Creditable / Payments:	Income / (Loss) from Property	2000				
Deductible Allowances:	Income / (Loss) from Business	3000				
Tax Credits:	Gains / (Loss) from Capital Assets	4000				
Adjustable Tax:	Income / (Loss) from Other Sources	5000				
Final / Final / Minimum / Average / Rulebook / Reduced Tax:	Foreign Income	6000				
Competition:	Agriculture Income	6100				
	Total Income	9000				
	Deductible Allowances	9000				
	Share of Partner Company in Income of AOP	9011				
	Taxable Income	9100				
	Tax Chargeable	9200				
	Normal Income Tax	920000				
	Final / Final / Minimum / Average / Relevant / Reduced Income Tax	920100				
	WWT	920800				
	Tax Credits	9320				
	Turnover / Tax Chargeable us 113 @0.2%	932102				
	Turnover / Tax Chargeable us 113 @0.25%	932103				
	Turnover / Tax Chargeable us 113 @0.4%	932104				
	Turnover / Tax Chargeable us 113 @1%	932105				
	Accounting Profit / Tax Chargeable us 113C @17%	932107				
	Income / Super Tax Chargeable	932109				
	Difference of Minimum Tax Chargeable us 145(b) / 152(5)(b)	932112				
	Difference of Minimum Tax Chargeable us 115	932114				
	Difference of Alternate Corporate Tax us 113C	932117				
	Adjustment of Minimum Tax Paid us 113 in earlier Year(s)	932118				
	Refund/Adjustment of Other Year(s) against Demand of this Year	932119				
	Withholding Income Tax	9401				
	Advance Income Tax	9402				
	Advance Income Tax us 147(5B)	94021				
	Advance Income Tax us 147(A)	94022				
	Admitted Income Tax	9403				
	Demanded Income Tax	9404				
	Refundable Income Tax	9405				

Data		Amortization		Depreciation		Minimum Tax		Option out of PTR		Payment		Company Director		Attachment		Attribute		Verification		Calculate		Import Prev Return	
		Description		Code		WWT (CF)		Retaining Useful Years		Extent of Use		Amortization		Action									
		Intangible		3305																			
		Expenditure providing Long Term Advantage / Benefit		330510																			
		Pre-Commencement Expenditure		33057																			

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Prev Return
Description	Code	WWT (CF)	Deletion	Action (Used in PTR)	Extent of Use	Admission (Rate)	Extent of Use	Initial Advantages	Depreciation	WWT (CF)	
Building (all types)	33050										
Ramp for Disabled Persons	330504										
Plant / Machinery (not otherwise specified)	330501										
Computer hardware / 2310C Items / Equipment used in manufacture of IT products	330502										
Furniture (including fittings)	330503										
Technical / Professional Books	330504										
Below ground installations of mineral Oil concerns	330505										
Offshore installations of mineral Oil concerns	330506										
Office Equipment	330507										
Machinery / Equipment eligible for 1st Year Allowance	330508										
Motor Vehicle (not plying for hire)	330541										
Motor Vehicle (plying for hire)	330542										
Ships	330543										
Aircraft / Aero Engines	330544										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Prev Return
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on / Assesable Taxable Income	Difference of Minimum Tax Chargeable				
Import of Edible Oil us 148 @5.5%	64010101										
Import of Packing Material us 148 @6.5%	64010101										
Payment for Services us 153(1)(a) @1%	64060102										
Payment for Services us 153(1)(a) @2%	64060104										
Payment for Services us 153(1)(a) @8%	64060106										
Payment for Goods us 163(1)(a) @12%	64060074										

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SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate Import Prev Return									
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if > 0)		
Import w/s 140 @1%	64010042								
Import w/s 140 @2%	64010054								
Import w/s 140 @3%	64010056								
Import w/s 140 @4.5%	64010058								
Import w/s 140 @5.5%	64010061								
Payment for Goods w/s 153(1)(a) @1%	64060052								
Payment for Goods w/s 153(1)(a) @1.5%	64060053								
Payment for Goods w/s 153(1)(a) @3%	64060056								
Payment for Goods w/s 153(1)(a) @4%	64060058								
Resale from Contracts w/s 153(1)(c) @7%	64060254								
Fee for Export related Services w/s 155(2) @1%	64060352								
Export Proceeds w/s 154(1) @1%	64070054								
Foreign Indenting Commission w/s 154(2)	64070151								
Sale Proceeds of goods to exporter w/s 154(3)	64070152								
Sale Proceeds of goods by Industrial undertaking w/s 154(3A)	64070153								
Contract Payments to indirect exporter w/s 154(3B)	64070154								
Export Proceeds w/s 154(3C)	64070155								
Commission / Discount on petroleum products w/s 156A @12%	64090151								
Brokerage / Commission w/s 233 @8%	64120054								
Brokerage / Commission w/s 233 @10%	64120070								
Brokerage / Commission w/s 233 @12%	64120074								

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

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

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description	File							
No records found									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Business Sectors									
Business Sector-1									
Business Sector-2									
Business Sector-3									
Business Sector-4									
Business Sector-5									
Business Sector-6									
Business Sector-7									
Business Sector-8									
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Business Sector-73									
Business Sector-74									
Business Sector-75									
Business Sector-76									
Business Sector-77									
Business Sector-78									
Business Sector-79									
Business Sector-80									
Business Sector-81									
Business Sector-82									
Business Sector-83									
Business Sector-84									
Business Sector-85									
Business Sector-86									
Business Sector-87									
Business Sector-88									
Business Sector-89									
Business Sector-90									
Business Sector-91									
Business Sector-92									
Business Sector-93									
Business Sector-94									
Business Sector-95									
Business Sector-96									
Business Sector-97									
Business Sector-98									
Business Sector-99									
Business Sector-100									

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

¹[Part-II-M

Electronic Return for individuals for Tax Year 2018

File Save Submit Cancel Print		Task: 114(1) (Return of Income filed voluntarily for complete year)		Transaction Date	
Name		Period		Registration No.	
Tax Year: 2018		Valid Until		Submission Date:	
Date	Amortization	Depreciation	Minimum Tax	Option out of PIR	Payment
Company Director	Attachment	Attribute	Verification		
Employment Salary Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Amount Amount Exempt from Tax / Subject to Final Tax Amount Subject to Normal Tax Action					
Income from Salary 1000					
Pay, Wages or Other Remuneration (including Amounts of Salary) 1005					
Allowances (including Flying / Submarine Allowance) 1005					
Expatriation Reimbursement 1005					
Value of Perquisites (including Transport Monetization for Civil Servants) 1005					
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits) 1005					
Employment Property Receipts / Deductions Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Amount Amount Exempt from Tax / Subject to Final Tax Amount Subject to Normal Tax Action					
Income / (Loss) from Property 2000					
Total Receipts from Property 2009					
Rent Received or Receivable 2001					
1/10th of amount not adjustable against Rent 2002					
Forfeited Deposit under a Contract for Sale of Property 2003					
Total Deductions from Property 2009					
Other Deductions against Rent 2008					
Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Indemnities / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Description Code Total Amount Amount Exempt from Tax / Subject to Final Tax Amount Subject to Normal Tax Action					
Income / (Loss) from Business 3000					
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) 3029					
Gross Revenue (excluding Sales Tax, Federal Excise) 3009					
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.) 3009					
Cost of Sales / Services 3030					
Operating Stock 3039					
Net Purchases (excluding Sales Tax, Federal Excise) 3059					
Salaries / Wages 3071					
Fuel 3072					
Power 3073					
Gas 3074					
Stores / Spares 3076					
Repair / Maintenance 3077					
Other Direct Expenses 3083					
Accounting Amortization 3087					
Accounting Depreciation 3088					
Closing Stock 3089					
Gross Profit / (Loss) 3100					

¹ Part II-M added through SRO. 1012(I)/2018 dated 17th August, 2018

PART-IV

SECOND SCHEDULE

		Calculate Import Previous Return					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Employment							
Property							
Business							
Manufacturing / Trading Items							
Other Revenues		Other Revenues	3123				
Management, Administrative, Selling & Financial Expenses		Fee for Technical / Professional Services	3101				
		Accounting Gain on Sale of Intangibles	3115				
Inadmissible / Admissible Deductions		Accounting Gain on Sale of Assets	3116				
Adjustments		Others	3123				
Business Assets / Equity / Liabilities		Share in untaxed income from AOP	3131				
Capital Assets		Share in Taxed income from AOP	3141				
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
Employment							
Property							
Business							
Manufacturing / Trading Items							
Other Revenues		Management, Administrative, Selling & Financial Expenses	3199				
Management, Administrative, Selling & Financial Expenses		Rent	3151				
		Rates / Taxes / Costs	3152				
Inadmissible / Admissible Deductions		Salaries / Wages / Perquisites / Benefits	3154				
Adjustments		Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Business Assets / Equity / Liabilities		Electricity / Water / Gas	3156				
Capital Assets		Communication	3162				
Other Sources		Repair / Maintenance	3165				
Foreign Sources / Agriculture		Stationery / Printing / Photocopies / Office Supplies	3166				
Tax Chargeable / Payments		Advertisement / Publicity / Promotion	3168				
		Insurance	3170				
		Professional Charges	3171				
		Profit on Debt (Financial Charges / Markup / Interest)	3172				
		Brokerage / Commission	3178				
		Other Indirect Expenses	3180				
		Inrecoverable Debts Written off	3186				
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
		Accounting (Loss) on Sale of Intangibles	3195				
		Accounting (Loss) on Sale of Assets	3196				
		Accounting Amortization	3197				
		Accounting Depreciation	3198				
		Accounting Profit / (Loss)	3200				

PART-IV

SECOND SCHEDULE

				Calculate	Import Previous Return			
Employment								
Property								
Business								
Manufacturing / Trading Items								
Other Revenues								
Management, Administrative, Selling & Financial Expenses								
Inadmissible / Admissible Deductions								
Adjustments								
Business Assets / Equity / Liabilities								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
	Inadmissible Deductions	3229						
	Add Backs u/s 29(2) Provision for Doubtful Debts	3231						
	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3232						
	Add Backs Provision for Diminution in Value of Investment	3233						
	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3234						
	Add Backs u/s 21(a) Case / Rate / Tax levied on Profits / Gains	3235						
	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3236						
	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3237						
	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3238						
	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3239						
	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3240						
	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3241						
	Add Backs u/s 21(h) Personal Expenditure	3242						
	Add Backs u/s 21(i) Profit on Debt / Brokerage / Commission / salary / remuneration Paid by an ACP to its member	3243						
	Add Backs u/s 21(j) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3245						
	Add Backs u/s 21(n) Salary exceeding prescribed amount not paid through prescribed mode	3246						
	Add Backs u/s 21(m) Capital Expenditure	3247						
	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3248						
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3249						
	Add Backs u/s 20(1)(b) Lease Rental not admissible	3250						
	Add Backs u/s 21(e) Salts promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3254						
	Add Backs Tax Gain on Sale of Intangibles	3255						
	Add Backs Tax Gain on Sale of Assets	3256						
	Add Backs Pre Commencement Expenditure / Deferred Cost	3259						
	Other Inadmissible Deductions	3254						
	Add Backs Accounting (Loss) on Sale of Intangibles	3255						
	Add Backs Accounting (Loss) on Sale of Assets	3256						
	Add Backs Accounting Amortization	3257						

	Add Backs Accounting Depreciation	3258						
	Admissible Deductions	3259						
	Accounting Gain on Sale of Intangibles	3255						
	Accounting Gain on Sale of Assets	3256						
	Tax Amortization for Current Year	3257						
	Tax Depreciation / Initial Allowance for Current Year	3258						
	Pre Commencement Expenditure / Deferred Cost	3259						
	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						

				Calculate	Import Previous Return			
Employment								
Property								
Business								
Manufacturing / Trading Items								
Other Revenues								
Management, Administrative, Selling & Financial Expenses								
Inadmissible / Admissible Deductions								
Adjustments								
Business Assets / Equity / Liabilities								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
	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						

PART-IV

SECOND SCHEDULE

		Calculate		Import Previous Return	
	Description	Code	Amount		Action
» Employment					
» Property					
» Business	Total Assets	3349			
» Manufacturing / Trading Items	Land	3301			
» Other Revenue	Building (all types)	3302			
» Management, Administrative, Selling & Financial Expenses	Plant / Machinery / Equipment / Furniture (including fittings)	3303			
» Inadmissible / Admissible Deductions	Advances / Deposits / Prepayments	3312			
» Adjustments	Stocks / Stores / Spares	3315			
» Business Assets / Equity / Liabilities	Cash / Cash Equivalents	3319			
» Capital Assets	Other Assets	3348			
» Other Sources	Total Equity / Liabilities	3399			
» Foreign Sources / Agriculture	Capital	3352			
» Tax Chargeable / Payments	Long Term Borrowings / Debt / Loan	3371			
	Trade Creditors / Payables	3384			
	Other Liabilities	3398			

		Calculate		Import Previous Return		
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
» Employment						
» Property						
» Business						
» Capital Assets						
» Capital Gains / (Loss)	Gains / (Loss) from Capital Assets	4000				
» Other Sources						
» Foreign Sources / Agriculture						
» Tax Chargeable / Payments						

		Calculate		Import Previous Return		
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
» Employment						
» Property						
» Business						
» Capital Assets						
» Other Sources						
» Receipts / Deductions						
» Foreign Sources / Agriculture						
» Tax Chargeable / Payments						
	Income / (Loss) from Other Sources	5000				
	Receipts from Other Sources	5029				
	Royalty	5002				
	Profit on Debt (Interest, Yield, etc)	5003				
	Bonus / Bonus Shares	5012				
	Other Receipts	5028				
	Ground Rent	5004				
	Rent from sub lease of Land or Building	5005				
	Rent from lease of Building with Plant and Machinery	5006				
	Annuity / Pension	5007				
	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer at s 111(4)(c)	5018				
	Deductions from Other Sources	5009				
	Other Deductions	5008				

		Calculate		Import Previous Return		
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
» Employment						
» Property						
» Business						
» Capital Assets						
» Other Sources						
» Foreign Sources / Agriculture						
» Foreign Sources						
» Agriculture						
» Tax Chargeable / Payments						
	Foreign Income	6200				

		Calculate		Import Previous Return	
	Description	Code	Amount		Action
» Employment					
» Property					
» Business					
» Capital Assets					
» Other Sources					
» Foreign Sources / Agriculture					
» Foreign Sources					
» Agriculture					
» Tax Chargeable / Payments					
	Agriculture Income	5100			
	Agriculture Income Tax	5291			

PART-IV

SECOND SCHEDULE

		Calculate		Import Previous Return	
Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 96A	9002				
Charitable Donations u/s 61, Part I, 2nd Schedule	9004				
Profits Deductible u/s 80C	9007				
Educational Expenses u/s 80D	9008				

		Calculate		Import Previous Return	
Description	Code	Amount			
Income Tax u/s 95A of Ninth Schedule	92001				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification																																				
<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Calculate</th> <th colspan="2">Import Previous Return</th> </tr> <tr> <th>Description</th> <th>Code</th> <th>Amount</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Tax Reductions</td> <td>9309</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax Reduction for Full Time Teacher / Researcher</td> <td>9302</td> <td></td> <td></td> <td></td> <td>?</td> </tr> <tr> <td>Tax Reduction for Senior Taxpayer</td> <td>9303</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax Reduction for Disabled Taxpayer</td> <td>9304</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												Calculate		Import Previous Return		Description	Code	Amount				Tax Reductions	9309					Tax Reduction for Full Time Teacher / Researcher	9302				?	Tax Reduction for Senior Taxpayer	9303					Tax Reduction for Disabled Taxpayer	9304				
		Calculate		Import Previous Return																																									
Description	Code	Amount																																											
Tax Reductions	9309																																												
Tax Reduction for Full Time Teacher / Researcher	9302				?																																								
Tax Reduction for Senior Taxpayer	9303																																												
Tax Reduction for Disabled Taxpayer	9304																																												

		Calculate		Import Previous Return	
Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares, Sukuk and Life Insurance Premium u/s 62	9312				
Tax Credit for Investment in Health Insurance u/s 62A	9312A				
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Tax Credit u/s 103	9320				
Tax Credit for Tax Paid on Share Income from AOP	9321				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Summary of Tax Credit on Investments in Shares disposed off before time limit	9328				

PART-IV

SECOND SCHEDULE

				Calculate	Import Previous Return	
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
» Employment	Adjustable Tax	640000				
» Property	Import u/s 148 @1%	64010002				
» Business	Import u/s 148 @2%	64010004				
» Capital Assets	Import u/s 148 @5%	64010006				
» Other Sources	Import u/s 148 @4.5%	64010008				
» Foreign Sources / Agriculture	Import u/s 148 @5.5%	64010010				
» Tax Chargeable / Payments	Import u/s 148 @6%	64010012				
Deductible Allowances	Salary of Federal Government Employees u/s 149	64020001				
Tax Chargeable	Salary of Provincial Government Employees u/s 149	64020002				
Tax Reductions	Salary of Corporate Sector Employees u/s 149	64020003				
Tax Credits	Salary of Other Employees u/s 149	64020004				
Adjustable Tax	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
Final / Final / Minimum / Average / Relevant / Reduced Tax	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Computations	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)(c) / Division II, Part III, 1st Schedule	64050011				
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(d) / Division II, Part III, 1st Schedule	64050012				
	Payment for Goods u/s 153(1)(a) @1%	64060002				
	Payment for Goods u/s 153(1)(a) @1.5%	64060003				
	Payment for Goods u/s 153(1)(a) @2.5%	64060005				
	Payment for Goods u/s 153(1)(a) @4.5%	64060008				
	Withdrawal from Pension Fund u/s 166B	64090201				
	Cash Withdrawal from Bank u/s 231A	64100101				+
	Certain Banking Transactions u/s 231A	64100201				+

Motor Vehicle Registration Fee u/s 231D(1)	64801301					+
Motor Vehicle Transfer Fee u/s 231D(2)	64801302					+
Motor Vehicle Sale u/s 231D(3)	64801303					+
Motor Vehicle Leasing u/s 231D(1A) @4%	64801304					+
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64820201					
Goods Transport Public Vehicle Tax u/s 234	64830001					+
Passenger Transport Public Vehicle Tax u/s 234	64830002					+
Private Vehicle Tax u/s 234	64830003					+
Electricity Bill of Domestic Consumers u/s 235A	64850101					+
Telephone Bill u/s 235(1)(a)	64850001					+
Cellphone Bill u/s 235(1)(a)	64850002					+
Prepaid Telephone Card u/s 235(1)(b)	64850003					+
Phone Link u/s 235(1)(c)	64850004					+
Internet Bill u/s 235(1)(d)	64850005					+
Prepaid Internet Card u/s 235(1)(e)	64850006					+
Purchase by Auction u/s 235A	64850101					
Domestic Air Ticket Charges u/s 236B	64850201					
Sale / Transfer of Immovable Property u/s 236C	64850301					
Tax Deducted u/s 239C where property purchased & sold within Tax Year	64850302					
Tax Deducted u/s 239C where property purchased prior to current Tax Year	64850303					
Fundations / Gatherings Charges u/s 238C	64850401					
Issuance of License to Cable Operators u/s 238F	64850601					
Renewal of License to Cable Operators u/s 238F	64850602					
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Licensing Rights u/s 238F	64850603					
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Licensing Rights u/s 238F	64850604					
Screening of Foreign TV drama serial or play (other than in English) u/s 239F	64850605					
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 239G	64850701					
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 239G	64850702					
Purchase by Retailers u/s 239H	64850801					
Educational Institution Fee u/s 236I	64850901					
Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64851001					
Purchase / Transfer of Immovable Property u/s 236K	64851101					
Purchase of International Air Ticket u/s 236L	64851201					
Banking transactions otherwise than through cash u/s 236P	64851201					
Education related expenses remitted abroad u/s 236R	64851301					
Advance tax on general insurance premium u/s 236U	64851302					
Advance tax on life insurance premium u/s 236U	64851303					
Advance tax on extraction of minerals u/s 236V	64851304					
Advance tax on tobacco u/s 236X	64851305					

SECOND SCHEDULE

Insurance / Reinsurance Premium to a Non-Resident u/s 102(1AA) / Division II, Part III, 1st Schedule	64060056				
Fees for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64060056				
Profit on Debts u/s 152(2) u/s (5A), Part II, 2nd Schedule	64060056				+
Royalty / Fees for Technical Services to a Non-Resident covered under ADTT	64060057				
Payment for Goods, Services, Contracts, Rent, Capital Gains etc. to a Non-Resident covered under ADT II	64050050				
Payment for foreign produced commodities to a Non-Resident u/s 152A	64050100				
Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @2.5%	64060055				
Payment for Goods u/s 153(1)(a) @4.5%	64060055				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060170				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
Receipts from Contracts u/s 153(1)(c) @10%	64060270				
Fee for Expert related Services u/s 153(2) @1%	64060352				
Export Proceeds u/s 154(1) @1%	64070054				
Foreign Inland Creditation u/s 154(D)	64070151				
Sale Proceeds of goods to export u/s 154(F)	64070152				
Sale Proceeds of all goods by industrial undertaking u/s 154(3A)	64070153				
Contract Payments to indirect export u/s 154(3B)	64070154				
Export Proceeds u/s 15(3C)	64070155				
Income from property u/s 15(5)	64080052				
Prize on Prize Bond u/s 156	64090051				
Winnings from Crossword Puzzle u/s 156	64090052				
Winnings from Raffle u/s 156	64090053				

PART-IV

SECOND SCHEDULE

Winings from Raffle u/s 155	6409093					
Winings from Lottery u/s 156	6409094					
Winings from Quiz u/s 156	6409095					
Winings from Sale Promotion u/s 156	6409096					
Commission / Discount on petroleum products u/s 156A @12%	6409097					
Brokerage / Commission u/s 233 @5%	6412000					
Brokerage / Commission u/s 233 @8%	6412006					
Brokerage / Commission u/s 233 @10%	6412007					
Brokerage / Commission u/s 233 @12%	6412008					
Value of Shares traded through a member of a Stock exchange u/s 235A (1)(a)	6412015					
Value of Shares traded through a member of a Stock exchange u/s 235A (1)(b)	6412016					
CNG Station Gas Bill u/s 234A	6413015					
Tax collected u/s 235 from CNG station	6413016					+
Electricity Bill of Commercial Consumer u/s 235	6414005					+
Electricity Bill of Industrial Consumer u/s 235	6414006					+
Lease of rights to collect tolls u/s 236A(3)	6415002					
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	6415135					
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	6415136					
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	6415105					
Rent of Machinery and equipment u/s 236Q (2)	6415106					
Dividend Spedia u/s 236S @7.5%	6415107					
Dividend Spedia u/s 236S @10%	6415108					
Dividend Spedia u/s 236S @12.5%	6415109					
Dividend Spedia u/s 236S @15%	6415110					
Advance tax on registering or attesting transfer of immovable property u/s 236W	6415106					
Capital Gains on Immovable Property u/s 37(1A) @0%	6422005					
Capital Gains on Immovable Property u/s 37(1A) @2.5%	6422006					
Capital Gains on Immovable Property u/s 37(1A) @5%	6422007					

Capital Gains on Immovable Property u/s 37(1A) @7.5%	6422008					
Capital Gains on Immovable Property u/s 37(1A) @10%	6422009					
Capital Gains on Immovable property u/s 37(1A) @12.5%	6422010					
Capital Gains on Securities u/s 37A @0%	6422011					
Capital Gains on Securities u/s 37A @5% (FMEV/Cash Settled Securities)	6422012					
Capital Gains on Securities u/s 37A @7.5%	6422013					
Capital Gains on Securities u/s 37A @10%	6422014					
Capital Gains on Securities u/s 37A @12.5%	6422015					
Capital Gains on Securities u/s 37A @15%	6422016					
Purchase of Locally Produced Cable Oil u/s 140(A)	6431005					
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/s (43D) / (43E) Part IV, 2nd Schedule	6432005					
Receipts from Shipping Business of a resident person u/s 7A	6431006					
Profit on debt u/s 7B	6431007					+
Fee for Transport Services outside Pakistan u/s (3), Part II, 2nd Sch @1%	6431008					
Fee for Advertising services by electronic and print media outside Pakistan u/s (3), Part II, 2nd Sch @0.75%	6431009					
Fee for Other Services outside Pakistan u/s (3), Part II, 2nd Sch @5%	6431010					
Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule @ 3.75%	6431011					
Transport Monetization for CMB Servants (after deduction of drivers salary) u/s (27), Part II, 2nd Schedule	6421005					
Flying / Submarine Allowance (not exceeding basic pay) u/s (1), Part III, 2nd Schedule	6421006					
Allowance to Pilots (exceeding basic pay) u/s (1AA), Part III, 2nd Schedule	6421007					
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	6421008					
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	6421009					

PART-IV

SECOND SCHEDULE

				Calculate		Import Previous Return	
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Prior / Final Tax	Amount Subject to Normal Tax	Action
> Employment							
> Property							
> Business							
> Capital Assets							
> Other Sources							
> Foreign Sources / Agriculture							
- Tax Chargeable / Payments							
Deductible Allowances							
Tax Chargeable							
Tax Reductions							
Tax Credits							
Adjusted to Tax							
Final / Fixed / Minimum / Average / Minimum / Reduced Tax							
Completions							
		Income from Salary	1000				
		Income / (Loss) from Property	2000				
		Income / (Loss) from Business	3000				
		Gains / (Loss) from Capital Assets	4000				
		Income / (Loss) from Other Sources	5000				
		Foreign Income	6000				
		Agriculture Income	6100				
		Share in Unlevered Income from ACP	3131				
		Share in Levered Income from ACP	3141				
		Total Income	9000				
		Deductible Allowances	9000				
		Taxable Income	9100				
		Tax Chargeable	9200				
		Normal Income Tax	920000				
		Final / Fixed / Minimum / Average / Reduced / Reduced Income Tax	920100				
		WWT	920900				
		Tax Reductions	9300				
		Tax Credits	9300				
		Turnover / Tax Chargeable u/s 113 @ 4%	940100				
		Turnover / Tax Chargeable u/s 113 @ 2.5%	920100				
		Turnover / Tax Chargeable u/s 113 @ 4%	940100				
		Turnover / Tax Chargeable u/s 113 @ 2.5%	920100				
		Difference of Minimum Tax Chargeable u/s 236C (2)(i)(Proviso)	920100				
		Income / Super Tax Chargeable	920100				
		Difference of Minimum Tax Chargeable u/s 148(2) / 152(3)(b)	920100				
		Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	920100				
		Difference of Minimum Tax Chargeable u/s 113	920100				
		Adjustment of Minimum Tax Paid u/s 113 in earlier Years(-)	920100				
		Refund Adjustment of Other Year(s) against Demand of this Year	920100				
		Withholding Income Tax	9201				
		Advance Income Tax	9202				
		Advance Income Tax u/s 147(A)	92022				
		Adjusted Income Tax	9203				
		Demandable Income Tax	9204				
		Refundable Income Tax	9205				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate Import Previous Return									
Description	Code	WDV (BF)	Reaching Useful Years	Extent of Use	Amortization	Action			
Intangible	3305								
Expenditure providing Long Term Advantage / Benefit	330510								
Pre-Commencement Expenditure	3306								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Calculate Import Previous Return										
Description	Code	WDV (BF)	Reaching Useful Years	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Building (all types)	3302									
Ramp for Disabled Persons	330234									
Plant / Machinery (not otherwise specified)	330301									
Computer Hardware / Accessories / Equipment used in manufacture of 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									
Ship	33043									
Aircraft / Aero Engines	33044									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate Import Previous Return									
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action	
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010001								
Import of ESSE Oil u/s 148 @ 5%	64010001								
Import of Packing Material u/s 148 @ 5%	64010001								
Payment for Services u/s 153(1)(b) @ 1%	64060102								
Payment for Services u/s 153(1)(b) @ 2%	64060104								
Payment for Services u/s 153(1)(b) @ 10%	64060108								
Payment for Services u/s 153(1)(b) @ 15%	64060109								

SECOND SCHEDULE

[illegible]

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

PART-II-M

Electronic Wealth Statement for Tax Year 2018

Edit		Save	Submit	Cancel	Print																																																																																																														
Task	116(2) (Statement of Assets / Liabilities (Red voluntarily))					Transaction Date																																																																																																													
Name						Registration No.																																																																																																													
Period	Tax Year 2018		Valid Up to	Due Date	Document Date	Submission Date *																																																																																																													
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PART-IV

SECOND SCHEDULE

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DMA

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.
 A resident person having foreign income of US Dollars 10,000 or more, or foreign Assets of value US Dollars 100,000 or more is also required to file 116(1) (Foreign Income & Assets Statement for resident individuals)

Verify / Sign

PART-II-M

Electronic Foreign Income & Assets Statement for Tax Year 2018

Task		Transaction Data	
Name		Registration No.	
Period	Tax Year: 2018	Valid Up To	Due Date
Document		Submission Date	
118(1) (Foreign Income & Assets Statement for resident individuals)			
Personal Assets / Liabilities / Receipts / Expenses Personal Assets / Liabilities Foreign Income			
Description	Code	Amount	Action
Immovable Property	7002		+
Business Capital	7003		+
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		+
Share or interest in foreign trust, foreign company or any foreign entity	700601		+
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		+
Motor Vehicle (Non-Business)	7008		+
Cash (Non-Business)	7012		
Any Other Asset (Precious Possession / Household / Personal)	7013		+
Assets in Others' Name	7014		+
Assets held outside Pakistan	7016		
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		+
Total Liabilities	7029		
Foreign assets transferred by the person to any other person during the tax year	703005		+
The consideration received for the foreign assets transferred	703006		+

Task		Transaction Data	
Name		Registration No.	
Period	Tax Year: 2018	Valid Up To	Due Date
Document		Submission Date	
118(1) (Foreign Income & Assets Statement for resident individuals)			
Personal Assets / Liabilities / Receipts / Expenses Personal Assets / Liabilities Foreign Income			
Description	Code	Amount	Action
Foreign Income	9000		
Foreign Income from Business	3000		
Gross Receipts Derived from Business	3009		
Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Business	3199		
Foreign Income from Capital Gain	4000		
Consideration received	4099		
Cost	4092		
Foreign Income from Other Sources	6000		
Gross Receipts Derived from Other Sources	6029		
Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Other Sources	6099		
Foreign Income from Salary	1000		
Income subject to separate taxation	6010		
Dividends	5001		
Profit on debt	5003		
Rent from Property	5005		
Capital Gain on disposal of securities w/o 37(A)	64220151		
Capital Gain from disposal of Immovable Property w/o 37(1A)	64220351		

Task		Transaction Data	
Name		Registration No.	
Period	Tax Year: 2018	Valid Up To	Due Date
Document		Submission Date	
118(1) (Foreign Income & Assets Statement for resident individuals)			
Personal Assets / Liabilities / Receipts / Expenses Personal Assets / Liabilities Foreign Income			
I, _____, CMC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify Pin: _____			

Electronic Return for Salaried Individuals for Tax Year 2018

File	Print	Save	Cancel	Print																																														
Task	100% Payment of Income for a person deriving income only from salary and allowances whose earnings are in -				Interaction Log																																													
Name					Registration No.																																													
Period	01-Jul-2017	30-Jun-2019	Tax Year 2019	Valid upto	Due Date: 30-Sep-2019	Document	3419	Submission Date:																																										
Date	Payment	Abatement	Verification																																															
- Employment - Salary - Other Sources - Foreign Sources / Applicable - Tax Exemptable / Payments - Personal Assets / Liabilities / Receipts / Excesses				<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax Subject to Final Dividend</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Income from Salary</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pay, Wages or Other Remuneration (excluding Amount of Salary)</td> <td>1010</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Allowances (excluding Flying / Submarine Allowance)</td> <td>1019</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Expenses (Self Insurance)</td> <td>1029</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Value of Perquisite (including Transport Monetization for Civil Servants)</td> <td>1039</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit in Lease or in Addition to Pay, Wages or Other Remuneration (excluding Employment Remuneration Benefits)</td> <td>1059</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Description	Code	Total Amount	Amount Exempt from Tax Subject to Final Dividend	Amount Subject to Normal Tax	Action	Income from Salary	1000					Pay, Wages or Other Remuneration (excluding Amount of Salary)	1010					Allowances (excluding Flying / Submarine Allowance)	1019					Expenses (Self Insurance)	1029					Value of Perquisite (including Transport Monetization for Civil Servants)	1039					Profit in Lease or in Addition to Pay, Wages or Other Remuneration (excluding Employment Remuneration Benefits)	1059				
Description	Code	Total Amount	Amount Exempt from Tax Subject to Final Dividend	Amount Subject to Normal Tax	Action																																													
Income from Salary	1000																																																	
Pay, Wages or Other Remuneration (excluding Amount of Salary)	1010																																																	
Allowances (excluding Flying / Submarine Allowance)	1019																																																	
Expenses (Self Insurance)	1029																																																	
Value of Perquisite (including Transport Monetization for Civil Servants)	1039																																																	
Profit in Lease or in Addition to Pay, Wages or Other Remuneration (excluding Employment Remuneration Benefits)	1059																																																	

- Employment						- Others	
Salary							
- Other Sources							
Receipts / Deductions							
Income / Loss from Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							
Personal Assets / Liabilities / Receipts / Expenses							
Income / Loss from Other Sources						5000	
Receipts from Other Sources						5029	
Profit on Debt Interest, Vaid, etc.						5003	
Other Receipts						5025	
Annuity / Pension						5037	
Differences in interest income/loss/return on assets under section 68 and value received by the authority regarding or relating the transferor						5016	

							Contact
+ Employment							
- Salary							
+ Other Resources							
Receipts / Deductions	Description	Codic	Total Amount	Amount Exempt From Tax Subjected to Social Security Tax	Amount Subject to Income Tax	Action	
	Pension Income	9080					
+ Foreign Sources / Agriculture							
- Foreign Sources							

Employment		Calendar			
History	Description	Code	Amount		Active
Other Sources	Agriculture Income	6100			
Receipts / Deductions					
Foreign Sources / Ag Income					
Foreign Source					
Agriculture					

Payroll						Calendar
Salary	Description	Code	Total	Imposable	Admissible	Actual
• Other Sources	Definitive Allowances	5600				
Receipts / Deductions	Taxat sal 60	5601				
	Profit on Debt etc. up 500	5602				
• Foreign Sources / Agriculture	Educational Expenses up 500	5603				
Foreign Sources	Charitable Donations up 60, Part I, 2nd Schedule	5604				
Agriculture						
• Tax Chargeable / Payments						
Deductive Allowances						

e Employment		Cell: B6			
Salary	Description	Code		Amount	Action
e Other Income	Tax Reductions	0000			
e Reductions/Deductions	Tax Reduction for Full Time Teacher / Professor	0002			
e Foreign Income / Agriculture	Tax Reduction for Farmer / Agriculturist	0003			
Interest Income	Tax Reduction for Interest Income	0004			
Agriculture					
e Tax Charitable / Payments					
Deductible Expenses					
Taxable Income					

PART-IV

SECOND SCHEDULE

Employment	Salary	Code	Eligible Amount	Exempt Amount	Tax Credit	Action
Other Sources	Receipts / Deductions	Tax Credits	9309			
Foreign Sources / Agriculture	Foreign Sources	Tax Credit for Charitable Donations u/s 81	9311			
		Tax Credit for Investment in Shares, Bonds and Life Insurance Premiums u/s 82	9312			
		Tax Credit for Contribution to Approved Pension Fund u/s 83	9313			
		Tax Credit u/s 185	9315			
Tax Chargeable / Payments	Deductible Allowances	Surrender of Tax Credit on Investments in Shares disposed off before time limit	9320			
Tax Reductions						
Tax Credits						

Employment	Salary	Code	Receipts / Value	Tax Collected / Uncollected	Tax Chargeable	Action
Other Sources	Receipts / Deductions	Salary of Federal Government Employees u/s 143	64020001			
Foreign Sources / Agriculture	Foreign Sources	Salary of Provincial Government Employees u/s 145	64020002			
		Salary of Corporate Sector Employees u/s 146	64020003			
		Salary of Other Employees u/s 147	64020004			
		Withdrawal from Pension Fund u/s 150B	64090001			
Tax Chargeable / Payments	Deductible Allowances	Asset Withdrawals from Cash u/s 204A	64100001			+
		Certain Banking Transactions u/s 231AA	64100001			+
		Motor Vehicle Registration Fee u/s 231B(1)(a)	64100001			+
		Motor Vehicle Transfer Fee u/s 231B(2)	64100002			+
		Motor Vehicle Sale u/s 231C(3)	64100003			+
		Motor Vehicle Leasing u/s 231C(4)(a)(i)	64100004			+
		Goods Transport Public Vehicle Tax u/s 234	64130001			+
		Private Vehicle Tax u/s 234	64130003			+
		Passenger Motor Vehicle Tax u/s 234A	64130001			+
		Telephone Bill u/s 236(1)(a)	64150001			+
		Telephone Bill u/s 236(1)(b)	64150002			+
		Prepaid Telephone Card u/s 236(1)(b)	64150003			+

Phone Unit u/s 236(1)(c)	64150004					+
Internet Bill u/s 236(1)(d)	64150005					+
Purchase by Auction u/s 237A	64150001					
Domestic Air Ticket Charges u/s 238B	64150001					
Rate / Transfer of Immovable Property u/s 240C	64150001					
Tax Deducted u/s 240C where property purchased is sold within tax year	64150002					
Tax Deducted u/s 240C where property purchased prior to current tax year	64150003					
Functions / Gatherings Charges u/s 240D	64150001					
Educational Institution Fee u/s 240E	64150001					
Purchase / Transfer of Immovable Property u/s 240K	64151001					
Purchase of International Air Ticket u/s 256	64151201					
Banking transactions otherwise than through cash u/s 239P	64151501					
Education related expenses incurred abroad u/s 239R	64151201					
Advance tax on general insurance premium u/s 236J	64151502					
Advance tax on life insurance premium u/s 236J	64151503					

Employment	Salary	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Other Sources	Receipts / Deductions	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	64030001			
Foreign Sources / Agriculture	Foreign Sources	Dividend u/s 10 (a) 10%	64030002			
		Dividend u/s 10 (a) 10%	64030003			
		Dividend u/s 10 (a) 10%	64030004			
		Dividend u/s 10 (a) 10%	64030005			
Tax Chargeable / Payments	Deductible Allowances	Yield on Debt Certificate / Pensioner's Benefit Account	64030001			
		Paid on Debt Bond u/s 100	64030001			
		Winnings from Crossword Puzzle u/s 19E	64030002			
		Winnings from Raffle u/s 19E	64030003			
		Winnings from Lottery u/s 19E	64030004			
		Winnings from Quiz u/s 19E	64030005			
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Reductions	Advance tax on registering or alienating transfer of immovable property u/s 236W	64151001			+
		Profit on debt u/s 19	64151001			
Computation		Transport Allowance for Civil Servants (after deduction of driver's salary) u/s 12(1), Part I, 2nd Schedule	64210001			
Personal Assets / Liabilities / Receipts / Deductions		Travel / Submarine Allowance (not exceeding basic pay) u/s 11, Part III, 2nd Schedule	64210002			
		Allowance to Pilot (exceeding basic pay) u/s 11A(1), Part III, 2nd Schedule	64210003			
		Employment termination benefits u/s 12(1) Chargeable to tax at Average Rate	64210004			
		Salary Arising u/s 12(1) Chargeable to tax at Relevant Rate	64210005			

PART-IV

SECOND SCHEDULE

		Calculate				
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / FT w/ Tax	Amount Subject to Normal Tax	Action
Employment	Income from Salary	5000				
Salary	Income / (Loss) from Other Sources	5000				
Other Sources	Foreign Income	6000				
Foreign Sources / Agriculture	Agriculture Income	6000				
Foreign Courts	Total Income	9000				
Agriculture	Deductible Allowances	9000				
Tax Chargeable / Payments	Taxable Income	9000				
Deductible Allowances	Tax Chargeable	9200				
Tax Reductions	Normal Income Tax	92000				
Tax Credits	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	92000				
Adjustable Tax	Tax Reductions	9000				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Credits	9000				
Computations	Income / Super Tax Chargeable	92000				
Personal Assets / Liabilities / Receipts / Expenses	Difference of Minimum Tax Chargeable w/ 2300 (2300) (Provided)	92000				
	Withholding Income Tax	9200				
	Advance Income Tax	9200				
	Advance Income Tax w/ 142(A)	92000				
	Adjusted Income Tax	9200				
	Demanded Income Tax	9200				
	Refundable Income Tax	9200				

		Calculate				
	Description	Code	Amount			Action
Employment	Net Assets Current Year	70000				
Salary	Net Assets Previous Year	70000				
Other Sources	Income / Expenses in Assets	70000				
Receipts / Deductions	Net Assets	70000				
Foreign Sources / Agriculture	Net Assets	70000				
Foreign Courts	Net Assets	70000				
Agriculture	Unreconciled Amount	70000				
Tax Chargeable / Payments						
Deductible Allowances						
Tax Reductions						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
Personal Assets / Liabilities / Receipts / Expenses						
Net Assets						

Date	Payment	Attribute	Verification
CPR No.	Code	Amount	Description
No records found.			
Head of Account			
Account			
No records found.			

Date	Payment	Attribute	Verification
Attributes			
Value			
Action			
+ -			
No records found.			
No records found.			
No records found.			

Date	Payment	Attribute	Verification
I, _____, CHIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) or the Taxpayer named above, do solemnly declare that the details of my knowledge & belief (as information given in this Return / Statement) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.			
Verify File			

PART-IV

SECOND SCHEDULE

PART-II-M Electronic Return for Non-Resident Pakistan-Origin for Tax Year 2018

Data		Verification			
File Save Print Cancel Back					
Taxpayers 114 (1) (Status of income filed voluntarily by non-resident Pakistan-origin person having no Pakistan)		Transaction Date Registration No. Remittance Date			
Name Period Tax Year Subfile No. Due Date Document Date					
Tax Chargeable / Payments Adjustable Tax Calculate					
Description	Code	Receipt / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	640000				
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				+
Electricity Bill of Domestic Consumer u/s 235A	64100401				+
Telephone Bill u/s 235(1)(a)	64100501				+
Cellphone Bill u/s 235(1)(b)	64100502				+
Prepaid Telephone Card u/s 235(1)(c)	64100503				+
Phone Unit u/s 235(1)(c)	64100504				+
Internet Bill u/s 235(1)(d)	64100505				+
Prepaid Internet Card u/s 235(1)(e)	64100506				+
Purchase by Auction u/s 236A	64100701				
Domestic Air Ticket Charges u/s 236B	64100801				
Fares / Concessions Charges u/s 236C	64100901				
Educational Institution Fee u/s 236I	64100901				
Purchase / Transfer of Immovable Property u/s 236K	64101101				
Purchase of International Air Ticket u/s 236L	64101201				
Banking transactions otherwise than through cash u/s 236P	64101501				
Education related expenses incurred abroad u/s 236R	64101601				
Withholding Income Tax	9201				
Refundable Income Tax	9210				

Data		Verification			
File Save Print Cancel Back					
Taxpayers 114 (1) (Status of income filed voluntarily by non-resident Pakistan-origin person having no Pakistan)		Transaction Date Registration No. Remittance Date			
Name Period Tax Year Subfile No. Due Date Document Date					
Tax Chargeable / Payments Adjustable Tax Calculate					
Description	Code	Receipt / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	640000				
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				+
Electricity Bill of Domestic Consumer u/s 235A	64100401				+
Telephone Bill u/s 235(1)(a)	64100501				+
Cellphone Bill u/s 235(1)(b)	64100502				+
Prepaid Telephone Card u/s 235(1)(c)	64100503				+
Phone Unit u/s 235(1)(c)	64100504				+
Internet Bill u/s 235(1)(d)	64100505				+
Prepaid Internet Card u/s 235(1)(e)	64100506				+
Purchase by Auction u/s 236A	64100701				
Domestic Air Ticket Charges u/s 236B	64100801				
Fares / Concessions Charges u/s 236C	64100901				
Educational Institution Fee u/s 236I	64100901				
Purchase / Transfer of Immovable Property u/s 236K	64101101				
Purchase of International Air Ticket u/s 236L	64101201				
Banking transactions otherwise than through cash u/s 236P	64101501				
Education related expenses incurred abroad u/s 236R	64101601				
Withholding Income Tax	9201				
Refundable Income Tax	9210				

Data		Verification			
File Save Print Cancel Back					
Taxpayers 114 (1) (Status of income filed voluntarily by non-resident Pakistan-origin person having no Pakistan)		Transaction Date Registration No. Remittance Date			
Name Period Tax Year Subfile No. Due Date Document Date					
Tax Chargeable / Payments Adjustable Tax Calculate					
Description	Code	Receipt / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	640000				
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				+
Electricity Bill of Domestic Consumer u/s 235A	64100401				+
Telephone Bill u/s 235(1)(a)	64100501				+
Cellphone Bill u/s 235(1)(b)	64100502				+
Prepaid Telephone Card u/s 235(1)(c)	64100503				+
Phone Unit u/s 235(1)(c)	64100504				+
Internet Bill u/s 235(1)(d)	64100505				+
Prepaid Internet Card u/s 235(1)(e)	64100506				+
Purchase by Auction u/s 236A	64100701				
Domestic Air Ticket Charges u/s 236B	64100801				
Fares / Concessions Charges u/s 236C	64100901				
Educational Institution Fee u/s 236I	64100901				
Purchase / Transfer of Immovable Property u/s 236K	64101101				
Purchase of International Air Ticket u/s 236L	64101201				
Banking transactions otherwise than through cash u/s 236P	64101501				
Education related expenses incurred abroad u/s 236R	64101601				
Withholding Income Tax	9201				
Refundable Income Tax	9210				

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2018

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*			Tax Year		2018
CNIC*			NTN		
Address*					

Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
1	Income/(loss) from property	2000			
2	Gains / (Loss) from Capital Assets	4000			
3	Income / (Loss) from Other Sources	5000			
4	Foreign Income	6000			
5	Share in untaxed income from AOP	3131			
6	Share in Taxed Income from AOP	3141			
7	Total Income*	9000			
			Total	Inadmissible	Admissible
8	Deductible Allowances [8+10+11+12]	9008			
9	Zakat u/s 60	9001			
10	Deductible Allowance for Profit on Debt u/s 60C	9007			
11	Charitable Donations u/s 61, Part I, 2nd Schedule	9004			
12	Educational expenses u/s 60D	9006			
13	Taxable Income [7-8]*	9100			
14	Tax Chargeable [Col.C 15-16-17-18+19+28]	9200			
15	Normal Income Tax	920000			
16	Tax Reduction for Senior Taxpayer	9303			
17	Tax Reduction for Disabled Taxpayer	9304			
18	Tax Credits	9328			
19	Super Tax	920700			
20	Tax Paid [Sr.21 + 22 + 26 + Sr.1 Annex-A]				
21	Advance Income Tax	9202			
22	Admitted Income Tax	9203			
23	Refundable Income Tax [14-20 If <0]	9210			
24	Demandable Income Tax [14-20 If >0]	9204			
25	Refund Adjustment of Other Year(s) against Demand of this Year [-23]	92101			
26	Agriculture Income	8100			
27	Agriculture Income Tax	9291			
			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
28	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001			
29	Dividend u/s 150 @ 7.5%	64030052			
30	Dividend u/s 150 @ 10%	64030053			
31	Dividend u/s 150 @ 12.50%	64030054			
32	Dividend u/s 150 @ 15%	64030055			
33	Yield on Bahbood certificates/Pensioners benefit account	64030071			
34	Profit on Debt u/s 76	64310056			
35	Income from property u/s 15(6)	64080052			
36	Prize on Prize Bond u/s 156	64080051			
37	Winning from Crossword Puzzle u/s 158	64090052			
38	Winning from Raffle u/s 156	64090053			
39	Winning from Lottery u/s 156	64090054			
40	Winning from Quiz u/s 158	64090055			
41	Winning from Sale Promotion u/s 156	64090056			
42	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s	64151351			
43	Issuance of Bonus Shares by Companies not quoted on Stock Exchange	64151451			
44	Dividend in specie u/s 235S @ 7.5%	64151802			
45	Dividend in specie u/s 235S @ 10%	64151803			
46	Dividend in specie u/s 235S @ 12.5%	64151804			
47	Dividend in specie u/s 235S @ 15%	64151807			
48	Advance tax on registering or attesting transfer of immovable property u/s	64151951			
49	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051			
50	Capital Gains on Immovable Property u/s 37(1A) @ 2.5%	64220052			
51	Capital Gains on Immovable Property u/s 37(1A) @ 3.75%	64220057			
52	Capital Gains on Immovable Property u/s 37(1A) @ 5%	64220053			
53	Capital Gains on Immovable Property u/s 37(1A) @ 7.5%	64220054			
54	Capital Gains on Immovable Property u/s 37(1A) @ 10%	64220055			
55	Capital Gains on Immovable Property u/s 37(1A) @ 3.75%	64220057			
56	Capital Gains on Securities u/s 37A @ 0%	64220151			
57	Capital Gains on Securities u/s 37A @ 5%	64220153			
58	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
59	Capital Gains on Securities u/s 37A @ 10%	64220158			
60	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
61	Capital Gains on Securities u/s 37A @ 15%	64220156			

I, _____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Date: _____

Signature: _____

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2018

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					1/2	
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		2018
CNIC*				NTN*		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income/(loss) from property (2+3+4)	2000				
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Income from Business	3000				
6	Gains / (Loss) from Capital Assets (including securities)	4000				
7	Income / (Loss) from Other Sources [Sum of 8 to 17] - [Sum of 18 to 20]	5000				
8	Receipts from Other Sources	5029				
9	Royalty	5002				
10	Profit on Debt (Interest, Yield, etc)	5003				
11	Ground Rent	5004				
12	Rent from sub lease of Land or Building	5005				
13	Rent from lease of Building with Plant and Machinery	5006				
14	Bonus / Bonus Shares	5012				
15	Annuity/pension	5007				
16	Difference in value of immovable property determined u/s 68 and value recorded by the authority registering or attesting the transfer u/s 111(4) (c)	5018				
17	Other Receipts	5028				
18	Deductions from Other Sources	5089				
19	Accounting Depreciation	5064				
20	Other Deductions	5068				
21	Foreign Income	6000				
22	Share in untaxed Income from AOP	3131				
23	Share in Taxed Income from AOP	3141				
24	Total Income*	9000				
			Total	Inadmissible	Admissible	
25	Deductible Allowances [26+27+28+29+30]	9009				
26	Zakat u/s 60	9001				
27	Workers Welfare Fund u/s 60A	9002				
28	Charitable Donations u/s 81, Part I, 2nd Schedule	9004				
29	Deductible Allowance for Profit on Debt u/s 60C	9007				
30	Educational expenses u/s 60D	9008				
31	Taxable Income [24-25]*	9100				
32	Tax Chargeable	9200				
33	Normal Income Tax	920000				
34	Tax Reduction for Senior Taxpayer	9303				
35	Tax Reduction for Disabled Taxpayer	9304				
36	Tax Credits	9329				
37	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
38	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [<= (33-34-35-36+37)]	923198				
39	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
40	Difference of Minimum Tax Chargeable u/s 113	923194				
41	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
42	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
43	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
44	Turnover / Tax Chargeable u/s 113 @1%	923160				

PART-IV**SECOND SCHEDULE**

Computation:	45	Super Tax @ 3%	920700			
	46	Tax Paid [as per 47 + 48 + 55 + Annex 'A']				
	47	Advance Income Tax	9202			
	48	Admitted Income Tax	9203			
	49	Refundable Income Tax [32-46 if <0]	9210			
	50	Demandable Income Tax [32-46 if >0]	9204			
	51	Refund Adjustment of Other Year(s) against Demand of this Year [= 50]	92101			
	52	WWF	920900			
	53	Agriculture Income	6100			
	54	Agriculture Income Tax	9291			
Verification:	I, _____, CNIC No. _____, in my capacity _____ as Self / 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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
	Signature: _____		Date: _____			

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						2/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year	2018	
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable	
			A	B	C	
55	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax (Sum of 61 to 121)	640001				
56	Import u/s 148 @1%	64010052				
57	Import u/s 148 @2%	64010054				
58	Import u/s 148 @3%	64010056				
59	Import u/s 148 @4.5%	64010058				
60	Import u/s 148 @5.5%	64010061				
61	Import u/s 148 @6%	64010062				
62	Import u/s 148 @ 1.75%	64010081				
63	Import u/s 148 @ 2.75%	64010082				
64	Import u/s 148 @ 4.125%	64010083				
65	Import of Edible Oil u/s 148 @5.5%	64010161				
66	Import of Packing Material u/s 148 @5.5%	64010181				
67	Dividend u/s 150 @7.5%	64030052				
68	Dividend u/s 150 @10%	64030053				
69	Dividend u/s 150 @ 12.50%	64030054				
70	Dividend u/s 150 @ 15%	64030055				
71	Yield on Behood Certificates / Pensioner's Benefit Account	64030071				
72	Return on investment in sukuks u/s SAA	64030098				
73	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
74	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
75	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
76	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
77	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
78	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
79	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
80	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
81	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
82	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
83	Payment for foreign produced commercials to a non-resident u/s 152A	64050100				
84	Payment for Goods u/s 153(1)(a) @1%	64060052				
85	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
86	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055				
87	Payment for Goods u/s 153(1)(a) @4.5%	64060058				
88	Payment for Services u/s 153(1)(b) @ 1%	64060152				
89	Payment for services u/s 153(1)(b) @ 1.5%	64060153				
90	Payment for Services u/s 153(1)(b) @ 2%	64060154				
91	Payment for Services u/s 153(1)(b) @ 10%	64060170				
92	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
93	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
94	Fee for Export related Services u/s 153(2) @1%	64060352				
95	Export Proceeds u/s 154 @1%	64070054				
96	Foreign Indenting Commission u/s 154(2) @5%	64070151				
97	Sale proceeds of goods to exporter u/s 154(3)	64070152				

Final / Fixed / Average / Relevant / Reduced Rate Regime

PART-IV

SECOND SCHEDULE

Final / Fixed / Average / Relevant / Reduced Rate Regime	98	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
	99	Contract payments to indirect exporter u/s 154(3B)	64070154			
	100	Export Proceeds u/s 154(3C)	64070155			
	101	Income from Property u/s 15(6)	64080052			
	102	Prize on Prize Bond u/s 156	64090051			
	103	Winnings from Crossword Puzzle u/s 156	64090052			
	104	Winnings from Raffle u/s 156	64090053			
	105	Winnings from Lottery u/s 156	64090054			
	106	Winnings from Quiz u/s 156	64090055			
	107	Winnings from Sale Promotion u/s 156	64090056			
	108	Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
	109	Brokerage / Commission u/s 233 @8%	64120056			
	110	Brokerage / Commission u/s 233 @10%	64120070			
	111	Brokerage / Commission u/s 233 @12%	64120074			
	112	CNG Station Gas Bill u/s 234A	64130151			
	113	Electricity Bill of Commercial Consumer u/s 235	64140051			
	114	Electricity Bill of Industrial Consumer u/s 235	64140052			
	115	Lease of rights to collect tolls u/s 236A(3)	64150102			
	116	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
	117	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
	118	Payment for rent / right to use machinery / equipment u/s 236Q	64151651			
	119	Rent of machinery & equipment u/s 236Q(2)	64151652			
	120	Dividend in specie u/s 236S @ 7.5%	64151802			
	121	Dividend in specie u/s 236S @ 10%	64151803			
	122	Dividend in specie u/s 236S @ 12.5%	64151804			
	123	Dividend in specie u/s 236S @ 15%	64151807			
	124	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
	125	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
	126	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
	127	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
	128	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
	129	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
	130	Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057			
	131	Capital Gains on Securities u/s 37A @ 0%	64220151			
	132	Capital Gains on Securities u/s 37A @ 5%	64220153			
	133	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
	134	Capital Gains on Securities u/s 37A @ 10%	64220158			
	135	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
	136	Capital Gains on Securities u/s 37A @15%	64220156			
	137	Purchase of Locally Produced Edible Oil/Vegetable Ghee u/s 148A @2%	64310053			
	138	Receipts from shipping business of a resident person u/s 7A	64310055			
	139	Profit on Debt u/s 7B	64310056			
	140	Fee for transport services outside Pakistan under clause(3), Part-II, Second Schedule @ 1%	64310061			
	141	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062			
	142	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063			
	143	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
	144	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051			
	145	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120151			
	146	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120152			

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2018
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value A	Tax Collected / Deducted / Paid B
1	Adjustable Tax [Sum of 2 to 62]	640000		
2	Import u/s 148 @1%	64010002		
3	Import u/s 148 @2%	64010004		
4	Import u/s 148 @3%	64010006		
5	Import u/s 148 @4.5%	64010009		
6	Import u/s 148 @5.5%	64010011		
7	Import u/s 148 @6%	64010012		
8	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
9	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
10	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
11	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
12	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
13	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
14	Payment for Goods u/s 153(1)(a) @1%	64060002		
15	Payment for Goods u/s 153(1)(a) @1.5%	64060003		
16	Payment for Goods u/s 153(1)(a) @2.5%	64060005		
17	Payment for Goods u/s 153(1)(a) @4.5%	64060009		
18	Withdrawal from Pension Fund u/s 156B	64090201		
19	Cash Withdrawal from Bank u/s 231A	64100101		
20	Certain Banking Transactions u/s 231AA	64100201		
21	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
22	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
23	Motor Vehicle Sale u/s 231B(3)	64100303		
24	Motor Vehicle Leasing u/s 231B(4A) @4%	64100304		
25	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201		
26	Goods Transport Public Vehicle Tax u/s 234	64130001		
27	Passenger Transport Public Vehicle Tax u/s 234	64130002		
28	Private Vehicle Tax u/s 234	64130003		
29	Electricity Bill of Domestic Consumer u/s 235A	64140101		
30	Telephone Bill u/s 236(1)(a)	64150001		
31	Cell phone Bill u/s 236(1)(a)	64150002		
32	Prepaid Telephone Card u/s 236(1)(b)	64150003		
33	Phone Unit u/s 236(1)(c)	64150004		
34	Internet Bill u/s 236(1)(d)	64150005		
35	Prepaid Internet Card u/s 236(1)(e)	64150006		
36	Purchase by Auction u/s 236A	64150101		
37	Domestic Air Ticket Charges u/s 236B	64150201		
38	Sale / Transfer of Immovable Property u/s 236C	64150301		
39	Functions / Gatherings Charges u/s 236D	64150401		
40	Issuance of License to Cable Operators u/s 236F	64150601		
41	Renewal of License to Cable Operators u/s 236F	64150602		
42	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603		
43	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604		
44	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
45	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
46	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
47	Purchase by Retailers u/s 236H	64150801		
48	Educational Institution Fee u/s 236I	64150901		
49	Issuance / Renewal of License to Dealers / Commission Agents / Arhats u/s 236J	64151001		
50	Purchase / Transfer of Immovable Property u/s 236K	64151101		
51	Purchase of International Air Ticket u/s 236L	64151201		
52	Banking transactions otherwise than through cash u/s 236P	64151501		
53	Education related expenses remitted abroad u/s 236R	64151701		
54	Advance tax on general insurance premium u/s 236U	64151902		
55	Advance tax on life insurance premium u/s 236U	64151903		
56	Advance tax on extraction of minerals u/s 236V	64152101		
57	Advance tax on tobacco u/s 236X	64151904		
Signature:			Date:	

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2018
CNIC*					NTN	
Business						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 22]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128			
	22	Share in untaxed Income from AOP	3131			
Indirect Expenses	23	Share in Taxed Income from AOP	3141			
	24	Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199			
	25	Rent	3151			
	26	Rates / Taxes / Cess	3152			
	27	Salaries / Wages / Perquisites / Benefits	3154			
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	29	Electricity / Water / Gas	3158			
	30	Communication	3162			
	31	Repair / Maintenance	3165			
	32	Stationery / Printing / Photocopies / Office Supplies	3166			
	33	Advertisement / Publicity / Promotion	3168			
	34	Insurance	3170			
	35	Professional Charges	3171			
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	37	Brokerage / Commission	3178			
	38	Irrecoverable Debts written off	3186			
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	40	Other Indirect Expenses	3180			
	41	Accounting (Loss) on Sale of Intangibles	3195			
	42	Accounting (Loss) on Sale of Assets	3196			
43	Accounting Amortization	3197				
44	Accounting Depreciation	3198				
45	Accounting Profit / (Loss) [17+18-24]	3200				

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-B						2/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2018
CNIC*					NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	

			A	B	C
	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
46					
47	Unadjusted (Loss) from Business for 2012	327011			
48	Unadjusted (Loss) from Business for 2013	327012			
49	Unadjusted (Loss) from Business for 2014	327013			
50	Unadjusted (Loss) from Business for 2015	327014			
51	Unadjusted (Loss) from Business for 2016	327015			
52	Unadjusted (Loss) from Business for 2017	327016			

Statement of Affairs / Balance Sheet					
Assets	53. Total Assets (Sum of 54 to 59)	3349			
	54. Land	3301			
	55. Building (all types)	3302			
	56. Plant / Machinery / Equipment / Furniture (including fittings)	3303			
	Advances / Deposits / Prepayments / Trade Debtors / Receivables	3312			
	58. Stocks / Stores / Spares	3315			
Liabilities	59. Cash / Cash Equivalents	3319			
	60. Total Equity / Liabilities (Sum of 61 to 63)	3399			
	61. Capital	3352			
	62. Borrowings / Debt / Loan	3371			
	Advances / Deposits / Accrued Expenses / Trade Creditors / Payables	3384			

Signature:

Date:

Annex-C				
Inadmissible / Admissible Deductions				
Name*				Tax Year
CNIC*				2018
Sr.	Description	Code	Amount	
1	Inadmissible Deductions (Sum of 2 to 25)	3239		
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201		
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202		
4	Add Backs Provision for Diminution in Value of Investment	3203		
5	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205		
6	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206		
7	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207		
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208		
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209		
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210		
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211		
12	Add Backs u/s 21(h) Personal Expenditure	3212		
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204		
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213		
15	Add Backs u/s 21(f) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215		
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216		
17	Add Backs u/s 21(n) Capital Expenditure	3217		
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218		
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219		
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220		
21	Add Backs u/s 21(c) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224		
22	Add Backs Tax Gain on Sale of Intangibles	3225		

PART-IV

SECOND SCHEDULE

23	Add Backs Tax Gain on Sale of Assets	3226	
24	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
25	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
26	Add Backs Accounting (Loss) on Sale of Assets	3236	
27	Add Backs Accounting Amortization	3237	
28	Add Backs Accounting Depreciation	3238	
29	Other Inadmissible Deductions	3234	
30	Admissible Deductions [Sum of 31 to 40]	3259	
31	Accounting Gain on Sale of Intangibles	3245	
32	Accounting Gain on Sale of Assets	3246	
33	Tax Amortization for Current Year	3247	
34	Tax Depreciation / Initial Allowance for Current Year	3248	
35	Pre-Commencement Expenditure / Deferred Cost	3250	
36	Other Admissible Deductions	3254	
37	Tax (Loss) on Sale of Intangibles	3255	
38	Tax (Loss) on Sale of Assets	3256	
39	Unabsorbed Tax Amortization for Previous Years	3257	
40	Unabsorbed Tax Depreciation for Previous Years	3258	

Signature:

Date:

Annex-D												
Depreciation, Initial Allowance, Amortization												
Name*											Tax Year	2018
CNIC*											NTN	
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation
			A	B	C	D	E	F		G	H	WDV (CF)
1	Building (all types)	3302				100%		100%	15%		10%	
2	Rooms for Disabled Persons	330204				100%		100%	100%		100%	
3	Plant / Machinery (not otherwise specified)	330304				100%		100%	25%		15%	
4	Computer Hardware / All set items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%	
5	Furniture (including fittings)	330303				100%		100%	0%		15%	
6	Technical / Professional Books	330304				100%		100%	25%		15%	
7	Below ground installations of mineral oil concerns	330305				100%		100%	25%		100%	
8	Offshore installations of mineral oil concerns	330306				100%		100%	25%		20%	
9	Office Equipment	330307				100%		100%	25%		15%	
10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%		15%	
11	Motor Vehicle (not hiring for hire)	33041				100%		100%	0%		15%	
12	Motor Vehicle (hiring for hire)	33042				100%		100%	25%		15%	
13	Ships	33043				100%		100%	25%		15%	
14	Aircrafts / Aero Engines	33044				100%		100%	25%		30%	
15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%	
16	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization						
17	Intangible	3305										
18	Intangible	3305										
19	Intangible	3305										
20	Expenditure providing Long Term Advantage / Benefit	330516										
21	Tax Amortization for Current Year	3247										
22	Pre-Commencement Expenditure	3306										

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-E								
Name*						Tax Year	2018	
CNIC*						NTN		
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable	
			A	B	C	D	E	
Minimum Tax Chargeable	1	Minimum Tax Chargeable [Col.E Sum of 2 to 6]						
	2	Import of Edible Oil u/s 148 @5.5%	64010161					
	3	Import of Packing Material u/s 148 @5.5%	64010181					
	4	Import of Plastic Raw Material u/s 148 @ 1.75%	64010081					
	5	Payment for Services u/s 153(1)(b) @1%	64060152					
	6	Payment for Services u/s 153(1)(b) @2%	64060154					
	7	Payment for Services u/s 153(1)(b) @10%	64060170					
	8	Payment for Services u/s 153(1)(b) @15%	64060180					
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	
			A	B	C	D	E	
Option out of PTR	9	Import u/s 148 @1%	64010052					
	10	Import u/s 148 @2%	64010054					
	11	Import u/s 148 @3%	64010056					
	12	Import u/s 148 @4.5%	64010059					
	13	Import u/s 148 @5%	64010062					
	14	Payment for Goods u/s 153(1)(a) @1%	64060052					
	15	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
	16	Payment for Goods u/s 153(1)(a) @4.5%	64060059					
	17	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
	18	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
	19	Fee for Export related Services u/s 153(2) @1%	64060352					
	20	Export Proceeds u/s 154(1) @1%	64070054					
	21	Foreign Indenting Commission u/s 154(2)	64070151					
	22	Sale Proceeds of goods to exporter u/s 154(3)	64070152					
	23	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153					
	24	Contract Payments to indirect exporter u/s 154(3B)	64070154					
	25	Export Proceeds u/s 154(3C)	64070155					
	26	Commission / Discount on petroleum products u/s 158A @12%	64080151					
	27	Brokerage / Commission u/s 233 @8%	64120066					
	28	Brokerage / Commission u/s 233 @10%	64120070					
	29	Brokerage / Commission u/s 233 @12%	64120074					
	Signature:						Date:	

Annex-F				
Personal Expenses				
Name*			Tax Year	2018
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Personal Expenses [Sum of 2 to 16 minus 17]	7089		
2	Rent	7051		
3	Rates / Taxes / Charge / Cess	7052		
4	Vehicle Running / Maintenance	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Personal / Household Expenses	7087		
17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 115 OF THE INCOME TAX ORDINANCE, 2001								1/4	
Name*							Tax Year	2018	
CNIC*							NTN		
Resident									
Business									
Agricultural Property	1 Agricultural Property [Sum of 1 i to 1 x]							7001	
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost
	i							7001	
	ii							7001	
	iii							7001	
	iv							7001	
	v							7001	
	vi							7001	
	vii							7001	
	viii							7001	
	ix							7001	
Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]							7002	
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost
	i							7002	
	ii							7002	
Residential, Commercial								7002	
	iii							7002	
	iv							7002	
	v							7002	
	vi							7002	
	vii							7002	
	viii							7002	
	ix							7002	
	x							7002	
	3 Business Capital							7003	
Enter name, share percentage & capital amount in each AOP						Share %	Code	Value at Cost	
i								7003	
ii								7003	
iii								7003	
i	Enter consolidated capital amount of all Sole Proprietorships						100%	7003	
Equipment	4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]							7004	
		Description						Code	Value at Cost
	i							7004	
	ii							7004	
	iii							7004	
iv							7004		
Signatures:								Date:	
WEALTH STATEMENT UNDER SECTION 115 OF THE INCOME TAX ORDINANCE, 2001								2/4	
Name*							Tax Year	2018	
CNIC*							NTN		

PART-IV

SECOND SCHEDULE

Animal	5	Animal (Non-Business) [Sum of 5 i to 5 iv]			7005	
		Description			Code	Value at Cost
	i	Livestock			7005	
	ii	Pet			7005	
	iii	Unspecified			7005	
Investment	iv	Unspecified			7005	
	6	Investment (Non-Business) [Sum of 6 i to 6 xiii]			7006	
		Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code
	i	Account				7006
		Current				7006
		Current				7006
		Fixed Deposit				7006
		Fixed Deposit				7006
		Profit / Loss Sharing				7006
		Profit / Loss Sharing				7006
		Saving				7006
		Saving				7006
	ii	Annuity				7006
	iii	Bond				7006
	iv	Certificate				7006
	v	Debenture				7006
	vi	Deposit				7006
		Term Deposit				7006
		Term Deposit				7006
	vii	Fund				7006
	viii	Instrument				7006
	ix	Insurance Policy				7006
	x	Security				7006

Motor Vehicle	xi	Stock / Share			7006	
	xii	Unit			7006	
	xiii	Others			7006	
	7	Debt (Non-Business) [Sum of 7 i to 7 vii]			7007	
		Form	No.	Institution Name / Individual CNIC	Share %	Code
	i	Advance				7007
	ii	Debt				7007
	iii	Deposit				7007
	iv	Prepayment				7007
	v	Receivable				7007
	vi	Security				7007
	vii	Others				7007
	8	Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]			7008	
		Form (Car, Jeep, Motor Cycle, Scooter, Van)	E&TD Registration No.	Maker	Capacity	Code
	i					7008
	ii					7008
	iii					7008
	iv					7008
	v					7008
	vi					7008
	vii					7008
	viii					7008

Signatures:

Date:

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2018	
CNIC*		NTN		
Precious Possession	9	Precious Possession [Sum of 9 i to 9 iii]	7009	
		Description	Code	Value at Cost
	i	Antique / Artifact	7009	
	ii	Jewelry / Ornament / Metal / Stone	7009	
	iii	Others (Specify)	7009	
Household Effect	10	Household Effect [Sum of 10 i to 10 iv]	7010	
		Description	Code	Value at Cost
	i	Unspecified	7010	
	ii	Unspecified	7010	
	iii	Unspecified	7010	
Personal Item	11	Personal Item [Sum of 11 i to 11 iv] *	7011	
		Description	Code	Value at Cost
	i	Unspecified	7011	
	ii	Unspecified	7011	
	iii	Unspecified	7011	
Cash	12	Cash (Non-business) [Sum of 12 i to 12 x]	7012	
		Notes & Coins	7012	

Any Other Asset	13	Any Other Asset [Sum of 13 i to 13 iv]	7013	
		Description	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
Assets outside Pakistan	15	Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16	*Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
		Description	Code	Value at Cost
	i		7016	
	ii		7016	
Assets outside Pakistan	17	Total Assets [15+16]	7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4	
Name*		Tax Year		2018			
CNIC*		NTN					
Loan	18 Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]				7021		
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost	
	i	Advance			7021		
	ii	Borrowing			7021		
	iii	Credit			7021		
	iv	Loan			7021		
	v	Mortgage			7021		
	vi	Overdraft			7021		
	vii	Payable			7021		
	viii	Others			7021		
	19 Total Liabilities				7029		
of Net Assets	20 Net Assets Current Year [17-19]				703001		
	21 Net Assets Previous Year				703002		
	22 Increase / Decrease in Assets [20-21]				703003		
	23 Inflows [Sum of 23 (i) to 23 (x)]				7049		
	i	Income declared as per Return for the year subject to normal tax			7031		
	ii	Income declared as per Return for the year exempt from tax			7032		
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033		
	iv	Adjustments in Income Declared as per Return for the year			7034		
	Reconciliation	vi	Foreign Remittance			7035	
		vii	Inheritance			7036	
viii		Gift			7037		
ix		Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038		
x		Others			7048		
24 Personal Expenses [Transfer from Sr.1 Annex-F]				7089			
25 Outflows [Sum of 25 (i) to 25 (iii)]				7099			
i		Gift			7091		
ii		Loss on Disposal of Assets			7092		
iii		Others			7098		
26 Unreconciled Amount [23-24-25]				703000			
Disposed Assets	27 Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]				703004		
		Description			Code	Value at Cost	
	i				703004		
Verification	I, _____, CNIC No. _____, in my capacity _____						
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2017 & of my personal expenditure for the year ended 30.06.2017 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.						
Signatures:					Date:		

Instructions for Filing in Return Form & Wealth Statement	
Form	Instructions
General	The following persons are required to furnish a return of income for a tax year: (a) Every company; (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000; (c) Every non-profit organization as defined in clause (3E) of section 2; (d) Every welfare institution approved under clause (5B) of Part I of the Second Schedule; (e) Every person who has been charged to tax in respect of any of the two preceding tax years; (f) Every person who claims a loss carried forward under this Ordinance for a tax year; (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment, or the Islamabad Capital Territory; (h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area; (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area; (j) Every person who owns a motor vehicle having engine capacity above 1000 CC; (k) Every person who has obtained National Tax Number; (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand; (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan; (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year; (o) Every individual & AOP deriving property income exceeding Rs. 200,000
	The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 192(1): (a) Return on which CNIC is missing or incorrect or invalid; (b) Return on which mandatory fields marked by * are empty; (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001); (d) Return which is not filled in the prescribed Form; (e) Return which is not filled in the prescribed mode.
	Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to fixed / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement (if required to be filed).
	Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement (if required to be filed, Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved)
	Individuals, including members of AOPs or directors of Companies must file Wealth Statement.
	Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (https://irs.fbr.gov.pk/irs/submit/txplogin.xhtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants, Individuals having income under the head Salary & Individuals declaring taxable income of one million and more or turnover or receipts exceeding fifty million. However, all others are also encouraged to electronically file Return; Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk .
	Taxpayers may seek guidance through the following modes: By calling Helpline 0800 00 227 / 051 111-227-227 By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk
	Tax can be paid in any authorized branch of NSP & SBP at any time before filing of return. List of authorized branches of NSP & SBP can be downloaded from http://www.fbr.gov.pk .
IT-1B	Only Foreign Income (Not Loss) should be declared.
IT-2	Only Agriculture Income (Not Loss) should be declared.
IT-1B	
IT-2	
IT-1B	
IT-2	Tax Credits include Tax Credits for the following:
	Share in Taxed Income from AOP; Charitable Donations u/s 61; Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62; Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) u/s 62; Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / NADRA deriving income from Salary / Business) u/s 63;
Annex-E	Taxpayers wanting to opt out of Final Tax Regime (FTR) u/s (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.
Annex-F	Only Personal / Household (Non-Business) expenses should be declared.
	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.
Annex-F	
Wealth Statement	If rows provided in any segment are inadequate, additional rows may be inserted.
Wealth Statement	All assets must be declared at cost, including ancillary expenses.
Wealth Statement	If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.
Wealth Statement	If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.
Wealth Statement	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.
Wealth Statement	Assets created, whether in Pakistan or abroad, in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).
Wealth Statement	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value.

PART-II-M

Electronic Return for AOPs for Tax Year 2018

File View Submit Cancel Print Transaction Date: _____																																																									
Tax: 11A/1 (Return of Income Not voluntarily for complete year)								Registration No.: _____																																																	
Name: _____								Document Date: _____																																																	
Period: _____ Tax Year: 2018 18th Line Due Date: _____								Submission Date: _____																																																	
Data Annotation Description Minimum Tax Option out of PIR Payment Company Director Attachment Attribute Verification																																																									
+ Property																																																									
Receipts / Deductions																																																									
+ Business																																																									
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<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Other Revenues</td> <td>3109</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fee for Technical / Professional Services</td> <td>3101</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Gain on Sale of Intangibles</td> <td>3115</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Gain on Sale of Assets</td> <td>3115</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Others</td> <td>3128</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	Other Revenues	3109					Fee for Technical / Professional Services	3101					Accounting Gain on Sale of Intangibles	3115					Accounting Gain on Sale of Assets	3115					Others	3128																																																																																		
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PART-IV

SECOND SCHEDULE

Property		Calculate					Import Previous Return
Business							
Manufacturing / Trading Items							
Other Revenues							
Management, Administrative, Selling & Financial Expenses							
Inadmissible / Admissible Deductions							
Adjustments							
Business Assets / Equity / Liabilities							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							

PART-IV

SECOND SCHEDULE

	Add Backs viz 21(a) 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	3236				
	Add Backs Accounting (Loss) on Sale of Assets	3238				
	Add Backs Accounting Amortization	3237				
	Add Backs Accounting Depreciation	3239				
	Admissible Deductions	3239				
	Accounting Gain on Sale of Intangibles	3240				
	Accounting Gain on Sale of Assets	3240				
	Tax Amortization for Current Year	3247				
	Tax Depreciation / Initial Allowance for Current Year	3248				
	Pre-Commencement Expenditure / Deferred Cost	3250				
	Other Admissible Deductions	3254				
	Tax (Loss) on Sale of Intangibles	3255				
	Tax (Loss) on Sale of Assets	3256				
	Unabsorbed Tax Amortization for Previous Years	3257				
	Unabsorbed Tax Depreciation for Previous Years	3258				

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / 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				

Property

Business

Manufacturing / Trading Name

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Property

Business

Capital Assets

Capital Gains / (Loss)

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

PART-IV

SECOND SCHEDULE

		Calculate					Import Previous Return	
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Special Final Tax	Amount Subject to Normal Tax	Action	
Property		Income / (Loss) from Other Sources	5800					
Business		Receipts from Other Sources	5899					
Capital Assets		Royalty	5902					
Other Sources		Profit on Debt (Interest, Yield, etc)	5903					
Receipts / Deductions		Bonus / Bonus Shares	5912					
Foreign Sources / Agriculture		Other Receipts	5929					
Tax Chargeable / Payments		Ground Rent	5904					
		Rent from sub-lease of Land or Building	5905					
		Rent from lease of Building with Plant and Machinery	5906					
		Airfrail / Freight	5907					
		Difference in value of immovable property determined under section 68 and value recorded by the authority registering or effecting the transfer u/s 111(4)(c)	5918					
		Deductions from Other Sources	5988					
		Other Deductions	5989					

		Calculate					Import Previous Return	
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action	
Property		Foreign Income	9309					
Business								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Foreign Sources								
Agriculture								
Tax Chargeable / Payments								

		Calculate					Import Previous Return	
		Description	Code	Amount			Action	
Property		Agriculture Income	6100					
Business		Agriculture Income Tax	9291					
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Foreign Sources								
Agriculture								
Tax Chargeable / Payments								

		Calculate					Import Previous Return	
		Description	Code	Total	Inadmissible	Admissible	Action	
Property		Deductible Allowances	9909					
Business		Zakat u/s 68	9901					
Capital Assets		Workers Welfare Fund u/s 80A	9902					
Other Sources		Profit on Debt u/s 92C	9903					
Foreign Sources / Agriculture		Charitable Donations u/s 61, Part I, 2nd Schedule	9904					
Tax Chargeable / Payments								
Deductible Allowances								
Tax Credits								
Adjustable Tax								
Final / Final / Minimum / Average / Relevant / Reduced Tax								
Computations								

		Calculate					Import Previous Return	
		Description	Code	Eligible Amount	Prohibitory Amount	Tax Credit	Action	
Property		Tax Credits	9229					
Business		Tax Credit for Charitable Donations u/s 81	9311					
Capital Assets		Tax Credit for Investment in Shares, Subunits and Life Insurance Premium u/s 82	9312					
Other Sources		Tax Credit for Investment in Health Insurance u/s 82A	9312A					
Foreign Sources / Agriculture		Tax Credit u/s 193	9319					
Tax Chargeable / Payments		Tax Credit for Trust / Welfare Institution / Non-Profit Organisation u/s 190C	9323					
Deductible Allowances		Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328					
Tax Credits								
Adjustable Tax								
Final / Final / Minimum / Average / Relevant / Reduced Tax								
Computations								

PART-IV

SECOND SCHEDULE

				Calculate	Import/Previous Return
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					
Completions					

Description	Code	Receipts / value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	643000				
Import u/s 148 @1%	64310002				
Import u/s 148 @2%	64310004				
Import u/s 148 @3%	64310005				
Import u/s 148 @4.5%	64310009				
Import u/s 148 @5.5%	64310011				
Import u/s 148 @9%	64310012				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64350007				
Profit on Debt to a Non-Resident u/s 152(2)	64350008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part II, 1st Schedule	64350009				
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64350010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64350011				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64350012				
Payment for Goods u/s 153(1)(a) @1%	64360002				
Payment for Goods u/s 153(1)(a) @1.5%	64360003				
Payment for Goods u/s 153(1)(a) @2.5%	64360005				
Payment for Goods u/s 153(1)(a) @4.5%	64360009				
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 231C(1)	64100303					+
Motor Vehicle Leasing u/s 231B(1A) @4%	64100304					+
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201					
Goods Transport Public Vehicle Tax u/s 234	64130001					+
Passenger Transport Public Vehicle Tax u/s 234	64130002					+
Private Vehicle Tax u/s 234	64130003					+
Telephone Bill u/s 236(1)(a)	64150001					+
Cellphone Bill u/s 236(1)(a)	64150002					+
Prepaid Telephone Card u/s 236(1)(b)	64150003					+
Phone Unit u/s 236(1)(c)	64150004					+
Internet Bill u/s 236(1)(d)	64150005					+
Prepaid Internet Card u/s 236(1)(e)	64150006					+
Purchase by Auction u/s 236A	64151001					
Domestic Air Ticket Charges u/s 236B	64152001					
Sale / Transfer of Immovable Property u/s 236C	64153001					
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64153002					
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64153003					
Functions / Gatherings Charges u/s 236D	64154001					
Issuance of License to Cable Operators u/s 236F	64156001					
Renewal of License to Cable Operators u/s 236F	64156002					
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64156003					
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64156004					
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64156005					
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64156701					
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64156702					
Purchase by Retailers u/s 236H	64156801					
Issuance / Renewal of License to Dealers / Commission Agents / Agents u/s 236J	64151001					
Purchase / Transfer of Immovable Property u/s 236K	64151101					
Purchase of International Air Ticket u/s 236L	64151201					
Banking transactions otherwise than through cash u/s 236P	64151501					
Education related expenses remitted abroad u/s 236R	64151701					
Advance tax on general insurance premium u/s 236U	64151902					
Advance tax on life insurance premium u/s 236U	64151903					
Advance tax on extraction of minerals u/s 236V	64151904					
Advance tax on income u/s 236X	64152101					

SECOND SCHEDULE

[illegible]

¹[PART-II-N

Electronic Return for Companies for Tax Year 2018

[illegible]

¹ New Part-II-N added through SRO 1357(I)/2018 dated 9th November, 2018

PART-IV

SECOND SCHEDULE

	End Consumed	3060				
	Work in Process Consumed	3064				
	Self Manufactured Finished Goods Consumed	3063				
	Domestic Finished Goods Consumed	3061				
	Import Finished Goods Consumed	3062				
	Rent / Expenses	3066				
	Salaries / Wages	3071				
	Power	3073				
	Gas	3074				
	Repair / Maintenance	3077				
	Insurance	3080				
	Royalty	3081				
	Fee for technical services	3082				
	Other Direct Expenses	3083				
	Accounting Depreciation	3087				
	Accounting Depreciation	3088				
	Closing Stock	3099				
	Domestic Raw Material / Component Closing Balance	3095				
	Import Raw Material / Component Closing Balance	3096				
	Stock / Spares Closing Balance	3097				
	FOI Closing Balance	3098				
	Work in Process Closing Balance	3094				
	Self Manufactured Finished Goods Closing Balance	3093				
	Domestic Finished Goods Closing Balance	3091				
	Import Finished Goods Closing Balance	3092				
	Gross Profit / (Loss)	3100				

		Description	Code	Total Amount	Amount Exempt from SST Subject to Final Tax	Amount Subject to Normal Tax
Business	Manufacturing / Trading Items					
	Other Revenues					
	Management, Administrative, Selling & Financial Expenses	Other Revenue	3120			
	Investment / Admissible Deductions	Fee for Technical / Professional Services	3131			
	Adjustments	Fee for Other Services	3132			
	Business Assets / Equity / Liabilities	Profit on Debt	3125			
	Transactions > PKR 50 Million with Non-Resident associations	Royalty	3137			
	Capital Assets	Interest / Dividend Paid	3138			
	Other Sources	Accounting Gain on Sale of Intangibles	3115			
	Foreign Sources / Agriculture	Accounting Gain on Sale of Assets	3116			
	Tax Chargeable / Payments	Others	3128			

		Description	Code	Total Amount	Amount Exempt from SST Subject to Final Tax	Amount Subject to Normal Tax
Business	Manufacturing / Trading Items					
	Other Revenues	Management, Administrative, Selling & Financial Expenses	3199			
	Management, Administrative, Selling & Financial Expenses	Rent	3151			
	Investment / Admissible Deductions	Rent / Taxes / Costs	3152			
	Adjustments	Salaries / Wages / Perquisites / Bonuses	3154			
	Business Assets / Equity / Liabilities	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	Transactions > PKR 50 Million with Non-Resident associations	Electricity / Water / Gas	3156			
	Capital Assets	Communication	3162			
	Other Sources	Repair / Maintenance	3165			
	Foreign Sources / Agriculture	Stationery / Printing / Photocopies / Office Supplies	3166			
	Tax Chargeable / Payments	Advertisement / Publicity / Promotion	3168			
		Insurance	3176			
		Professional Charges	3171			
		Profit on Debt (Financial Charges / Markup / Interest)	3172			
		Donation / Charity	3174			
		Brokerage / Commission	3178			
		Other Indirect Expenses	3189			
		Directors Fee	3193			
		Worship Right Participation Fund	3199			
		Provision for Doubtful / Bad Debts	3191			
		Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192			
		Provision for Diminution in Value of Investments	3193			
		Irrecoverable Debt Written off	3196			
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3197			
		Accounting Loss on Sale of Intangibles	3195			
		Accounting Loss on Sale of Assets	3196			
		Accounting Amortization	3197			
		Accounting Depreciation	3198			
		Accounting Profit / (Loss)	3200			

PART-IV

SECOND SCHEDULE

Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Other Revenues	Inadmissible Deductions	3239				
	Management, Administrative, Selling & Financial Expenses	Add Backs uls 29(2) Provision for Doubtful Debts	3201				
Inadmissible / Admissible Deductions	Adjustments	Add Backs Provision for Obsolete Stocks / Stores / Stores / Fixed Assets	3202				
	Business Assets / Equity / Liabilities	Add Backs Provision for Diminution in Value of Investment	3203				
Transactions > PWR 50 Million with Non-Resident Associates	Capital Assets	Add Backs uls 21(1) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
	Other Sources	Add Backs uls 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Foreign Sources / Agriculture	Tax Chargeable / Payments	Add Backs uls 21(b) Amount of Tax Deducted at Source	3206				
		Add Backs uls 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
		Add Backs uls 21(d) Entertainment Expenditure above prescribed limit	3208				
		Add Backs uls 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
		Add Backs uls 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at Source	3210				
		Add Backs uls 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
		Add Backs uls 21(h) Personal Expenditure	3212				
		Add Backs uls 21(i) Profit on Debt / Brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
		Add Backs uls 21(j) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
		Add Backs uls 21(k) Salary exceeding prescribed amount not paid through prescribed mode	3216				
		Add Backs uls 21(l) Capital Expenditure	3217				
		Add Backs uls 21(m) Expenditure attributable to Non-Business Income	3218				
		Add Backs uls 21(n) Liabilities allowed Previously as deduction not Paid within three Years	3219				
		Add Backs uls 195C(1)(b) - Administrative and management expenses exceeding 15% of total receipts of MFPIs, Trusts, Welfare Institutions	3221				
		Add Backs uls 28(1)(b) Lease Rental not admissible	3220				
		Add Backs uls 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
		Add Backs Tax Gain on Sale of Intangibles	3225				
		Add Backs Tax Gain on Sale of Assets	3226				
		Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
		Other Inadmissible Deductions	3234				
		Add Backs Accounting (Loss) on Sale of Intangibles	3235				
		Add Backs Accounting (Loss) on Sale of Assets	3236				
		Add Backs Accounting Amortization	3237				
		Add Backs Accounting Depreciation	3238				
		Admissible Deductions	3239				
		Accounting Gain on Sale of Intangibles	3240				
		Accounting Gain on Sale of Assets	3241				
		Tax Amortization for Current Year	3242	0		0	
		Tax Depreciation / Initial Allowance for Current Year	3243	0		0	
		Pre-Commencement Expenditure / Deferred Cost	3244				
		Other Inadmissible Deductions	3245				
		Tax (Loss) on Sale of Intangibles	3246				
		Tax (Loss) on Sale of Assets	3247				
		Unabsorbed Tax Amortization for Previous Years	3248				
		Unabsorbed Tax Depreciation for Previous Years	3249				
Business							
Manufacturing / Trading Items		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	Management, Administrative, Selling & Financial Expenses	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
	Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2012	327012				
Adjustments	Business Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2013	327013				
	Transactions > PWR 50 Million with Non-Resident Associates	Unadjusted (Loss) from Business for 2014	327014				
Capital Assets	Other Sources	Unadjusted (Loss) from Business for 2015	327015				
	Foreign Sources / Agriculture	Unadjusted (Loss) from Business for 2016	327016				
Tax Chargeable / Payments		Unadjusted (Loss) from Business for 2017	327017				

PART-IV

SECOND SCHEDULE

Business	Description	Code	Amount		Action
Manufacturing / Trading Items	Total Assets	3349			
Other Revenues	Land	3301			
Management, Administrative, Selling & Financial Expenses	Building (all types)	3302			
Indeductible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (excluding strings)	3303			
Adjustments	Motor Vehicle	3304			
Business Assets / Equity / Liabilities	Intangible	3305			
Transactions > PNR 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			
	Total Equity / Liabilities	3399			
	Authorized Capital	3351			
	Issued, Subscribed & Paid up capital	3352			
	Share Deposit Money	3353			
	Capital Reserves	3361			
	Revenue Reserves	3362			
	Funds	3363			
	Accumulated Profits	3364			
	Revaluation Surplus	3365			
	Long Term Borrowings / Debt / Loan	3371			
	Liabilities against Assets subject to Finance Lease	3372			
	Deferred Liabilities	3373			
	Provisions / Contingencies	3374			
	Short Term Borrowings / Debt / Loan	3381			
	Current Portion of Long Term Liabilities	3382			
	Advances / Deposits / Prepaid Expenses	3383			
	Trade Creditors / Payables	3384			
	Other Liabilities	3398			

Business	Description	Code	Receipts	Payments	Action
Manufacturing / Trading Items	Total Value of Revenue Transactions with Non-Resident associates	3349			
Other Revenues	Raw Material / Components	3301			
Management, Administrative, Selling & Financial Expenses	Finished Goods	3302			
Indeductible / Admissible Deductions	Stock in Trade	3303			
Adjustments	Others	3304			
Business Assets / Equity / Liabilities	Rent	3305			
Transactions > PNR 50 Million with Non-Resident associates	Royalty / License Fee / Franchise Fee	3306			
	Intangibles	3307			
	Fee for Managerial / Financial / Administrative / Marketing / Training Services	3308			
	Fee for Engineering / Technical / Construction Services	3309			
	Fee for Research / Development Services	3310			
Capital Assets	Commission	3311			
Other Sources	Profit on Debt (Financial Charges / Markup / Interest)	3312			
Foreign Sources / Agriculture	Dividend (Common / Preferred Stock / Deemed Dividend)	3313			
Tax Chargeable / Payments	Insurance Premium	3314			
	Guarantee	3315			
	Others (including Derivatives)	3316			
	Expenses Reimbursement at cost	3317			
	Total Value of Capital Transactions with Non-Resident associates	3399			
	Interest Bearing Loan Opening Balance	3351			
	Interest Bearing Loan Closing Balance	3352			
	Interest Free Loan Opening Balance	3353			
	Interest Free Loan Closing Balance	3354			
	Investments	3355			
	Priority of Capital Mixture	3356			
	Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)	3301			
	Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)	3302			
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)	3303			
	Number of Associates having dealings with	3304			

Property	Description	Code	Net Amount	Amount Exempt from Tax Subject to Head (1-100 %)	Amount Subject to Income Tax	Action
Deposits	Consideration Received on Disposal of Capital Assets held Long Term	4309				
Capital Assets	Cost of Acquisition of Capital Assets held Long Term including Ancillary Expenses	4319				
Letting	Net Gain / (Loss) on Capital Assets held Long Term	4320				
Short term						
Adjustments						
Other Income						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						

PART-IV

SECOND SCHEDULE

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 Final Tax	Amount Subject to Normal Tax	Action	
Revaluation of Capital Assets held Since Tax	4359					
Cost of Acquisition of Capital Assets held Since Termination of Auxiliary Expenses	4359					
Net Gain / (Loss) on Capital Assets held Since Tax	4360					

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 Final Tax	Amount Subject to Normal Tax	Action	
Unadjusted (Loss) from Capital Assets for 2012	409942					
Unadjusted (Loss) from Capital Assets for 2013	409943					
Unadjusted (Loss) from Capital Assets for 2014	409944					
Unadjusted (Loss) from Capital Assets for 2015	409945					
Unadjusted (Loss) from Capital Assets for 2016	409946					
Unadjusted (Loss) from Capital Assets for 2017	409947					

Property Business Capital Assets Other Sources Deductions / Deductions Foreign Sources / Agriculture Tax Chargeable / Payments		Calculate Import Previous Return				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action	
Income / (Loss) from Other Sources	3000					
Receipts from Other Sources	3020					
Royalty	3002					
Profit on Deed (Invest, Yield, etc)	3003					
Interest Paid	3004					
Rent from lease of Land or Building	3005					
Rent from lease of Building with Plant and Machinery	3006					
Dividend / Bonus Shares	3012					
Loan, Advance, Deposit or Gift received in Cash	3016					
Other Receipts	3020					
Difference in value of immovable property determined under section 69 and value received by the authority registering or attesting the transfer as 111(4)(c)	3018					
Deductions from Other Sources	3009					
Other Deductions	3010					

Property Business Capital Assets Other Sources Foreign Sources / Agriculture ADDITIONS Tax Chargeable / Payments		Calculate Import Previous Return				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action	
Foreign Property Income / (Loss)	9020					
Foreign Property Income / (Loss)	9021					
Foreign Property Income / (Loss)	9022					
Foreign Property Income / (Loss)	9023					
Foreign Property Income / (Loss)	9024					
Foreign Business Income / (Loss)	9020					
Foreign Business Income / (Loss)	9021					
Foreign Business Income / (Loss)	9022					
Foreign Business Income / (Loss)	9023					
Foreign Business Income / (Loss)	9024					
Foreign Capital Gains / (Loss)	9049					
Foreign Capital Gains / (Loss)	9041					
Foreign Capital Gains / (Loss)	9042					
Foreign Capital Gains / (Loss)	9043					
Foreign Capital Gains / (Loss)	9044					
Foreign Other Sources Income / (Loss)	9050					
Foreign Other Sources Income / (Loss)	9051					
Foreign Other Sources Income / (Loss)	9052					
Foreign Other Sources Income / (Loss)	9053					
Foreign Other Sources Income / (Loss)	9054					

PART-IV

SECOND SCHEDULE

		Calculate Import Previous Return				
	Description	Code	Amount			Action
Property	Agriculture Income	8100				
Business	Agriculture Income Tax	8201				
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						
Receipts / Deductions						
Business	Deductible Allowances	9005				
Capital Assets	Workers Welfare Fund u/s 63A	9002				
Other Sources	Workers Profit Participation Fund u/s 30B	9003				
Foreign Sources / Agriculture	Charitable Deductions u/s 80G, Part I, 2nd Schedule	9004				
Tax Chargeable / Payments						
Deductible Allowances						
Tax Credits						
Adjustable Tax						
Final / Final / Minimum / Average / Highest / Reduced Tax						
Computations						

		Calculate Import Previous Return				
	Description	Code	Upto Amount	Rate / %	Tax Credit	Action
Property	Tax Credit for Charitable Deductions u/s 80G	9005				
Business	Tax Credit for Investment in Manufacturing u/s 80B	9006				
Capital Assets	Tax Credit for Non-Equity Investment in Plant and Machinery u/s 80C	9007				
Other Sources	PF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 80C	9008				
Foreign Sources / Agriculture	PF Tax Credit for Equity Investment in Plant and Machinery u/s 80C	9009				
Foreign Sources	Tax Credit for Investment in Registered Stock Exchange u/s 80D	9010				
Agriculture	Tax Credit for Newly Established Industrial Undertaking u/s 80E	9011				
Tax Chargeable / Payments	Tax Credit for Investment in Plant and Machinery by Existing Company u/s 80F	9012				
Deductible Allowances	Tax Credit u/s 100	9013				
Tax Credits	Tax Credit for Trust / Worker Welfare / Non Profit Organization u/s 100C	9014				
Adjustable Tax						
Final / Final / Minimum / Average / Highest / Reduced Tax						
Computations						

Receipts / Deductions	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Business	Adjustable Tax	640000				
Capital Assets	Import u/s 15 (20%)	641000A				
Other Sources	Import u/s 43 (20%)	641000B				
Foreign Sources / Agriculture	Import u/s 45 (20%)	641000C				
Tax Chargeable / Payments	Import u/s 45 (20%)	641000D				
Deductible Allowances	Import u/s 45 (20%)	641000E				
Tax Credits	Import u/s 43 (20%)	641000F				
Adjustable Tax	Profit on Debt u/s 151 from Bank / PO Deposits	6420001				+
Final / Final / Minimum / Average / Highest / Reduced Tax	Profit on Debt u/s 151 from Bank Accounts / Deposits	6420002				+
Computations	Profit on Debt u/s 151 from Government Securities	6420003				+
	Profit on Debt u/s 151 from Others	6420004				+
	Payment for Goods, Services, Goods, etc. u/s 152 (20%)	6420005				
	Profit on Debt to a Non-Resident u/s 152 (20%)	6420006				+
	Payment for Goods to a TC or a Non-Resident u/s 152 (20%) / Division II, Part III, 1st Schedule	6420007				
	Payment for Transport Services to a PF or a Non-Resident u/s 152 (20%) / Division II, Part III, 1st Schedule	6420008				
	Payment for Other Services to a TC or a Non-Resident u/s 152 (20%) / Division II, Part III, 1st Schedule	6420009				
	Payment for Goods to a PF or a Non-Resident u/s 152 (20%) / Division II, Part III, 1st Schedule	6420010				
	Payment for Goods u/s 153 (20%) (20%)	6420011				
	Payment for Goods u/s 153 (20%) (20%)	6420012				
	Payment for Goods u/s 153 (20%) (20%)	6420013				
	Payment for Goods u/s 153 (20%) (20%)	6420014				
	Payment for Services u/s 154 (20%) (20%)	6420015				
	Payment for Services u/s 154 (20%) (20%)	6420016				
	Payment for Services u/s 154 (20%) (20%)	6420017				
	Payment for Services u/s 154 (20%) (20%)	6420018				
	Payment for Services u/s 154 (20%) (20%)	6420019				
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	Payment for Services u/s 154 (20%) (20%)	6420041				
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	Payment for Services u/s 154 (20%) (20%)	6420160				
	Payment for Services u/s 154 (20%) (20%)	6420161				
	Payment for Services u/s 154 (20%) (20%)	6420162				</

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SECOND SCHEDULE

Internet ERII us 238(1)(3)	54 15006					+
Mobile Internet CTR us 238(1)(3)	54 15006					+
Purchase by Auction us 236A	54 15010					
Domestic Air Ticket Charges us 236B	54 15020					
Sale / Transfer of Immovable Property us 236C	54 15030					
Portion's Effective ex. Charges us 236D	54 15040					
Issuance of License to Cable Operators us 236E	54 15050					
Renewal of License to Cable Operators us 236F	54 15060					
Issuance of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236G	54 15070					
Renewal of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236H	54 15080					
Streaming of Internet TV drama content pay / other than in English us 236I	54 15090					
Purchase of other commodities by Distributors / Dealers / Wholesalers us 236J	54 15100					
Purchase of Portion by Distributors / Dealers / Wholesalers us 236K	54 15110					
Purchase by -retailer's us 236L	54 15120					
Issuance / Renewal of License to Dealers / Commission Agents / Agents us 236M	54 15130					
Import / Export of International Property us 236N	54 15140					
Purchase of International Air Ticket us 236O	54 15150					
Banking transactions otherwise than through us 236P	54 15160					
Insurance related expenses otherwise than us 236Q	54 15170					
Advance tax on general insurance premium us 236R	54 15180					
Advance tax on life insurance premium us 236S	54 15190					
Advance tax on extraction of minerals us 236T	54 15200					
Advance tax on tobacco us 236U	54 15210					

Receipts / Deductions	Description	Code	Receipts / Value	Exemption / Deduction	Tax Chargeable	Action
Business	Final / Final / Minimum / Average / Relevant / Reduced Tax	540001				
Capital Assets	Import us 140 @ 1%	54010001				
Other Sources	Import us 140 @ 2%	54010002				
Foreign Source / Agriculture	Import us 140 @ 3%	54010003				
Tax Chargeable / Payments	Import us 140 @ 4%	54010004				
Deductible Allowances	Import us 140 @ 5%	54010005				
Tax Credit	Import us 140 @ 6%	54010006				
Available Tax	Import us 140 @ 7%	54010007				
Final / Final / Minimum / Average / Relevant / Reduced Tax	Import of Petroleum us 140 @ 8%	54010008				
Computation	Import of Petroleum us 140 @ 9%	54010009				
	Dividend us 150 @ 10%	54020001				
	Dividend us 150 @ 11%	54020002				
	Dividend us 150 @ 12%	54020003				
	Dividend us 150 @ 13%	54020004				
	Dividend us 150 @ 14%	54020005				
	Dividend us 150 @ 15%	54020006				
	Dividend us 150 @ 16%	54020007				
	Dividend us 150 @ 17%	54020008				
	Dividend us 150 @ 18%	54020009				
	Dividend us 150 @ 19%	54020010				
	Dividend us 150 @ 20%	54020011				
	Dividend us 150 @ 21%	54020012				
	Dividend us 150 @ 22%	54020013				
	Dividend us 150 @ 23%	54020014				
	Dividend us 150 @ 24%	54020015				
	Dividend us 150 @ 25%	54020016				
	Dividend us 150 @ 26%	54020017				
	Dividend us 150 @ 27%	54020018				
	Dividend us 150 @ 28%	54020019				
	Dividend us 150 @ 29%	54020020				
	Dividend us 150 @ 30%	54020021				
	Dividend us 150 @ 31%	54020022				
	Dividend us 150 @ 32%	54020023				
	Dividend us 150 @ 33%	54020024				
	Dividend us 150 @ 34%	54020025				
	Dividend us 150 @ 35%	54020026				
	Dividend us 150 @ 36%	54020027				
	Dividend us 150 @ 37%	54020028				
	Dividend us 150 @ 38%	54020029				
	Dividend us 150 @ 39%	54020030				
	Dividend us 150 @ 40%	54020031				
	Dividend us 150 @ 41%	54020032				
	Dividend us 150 @ 42%	54020033				
	Dividend us 150 @ 43%	54020034				
	Dividend us 150 @ 44%	54020035				
	Dividend us 150 @ 45%	54020036				
	Dividend us 150 @ 46%	54020037				
	Dividend us 150 @ 47%	54020038				
	Dividend us 150 @ 48%	54020039				
	Dividend us 150 @ 49%	54020040				
	Dividend us 150 @ 50%	54020041				
	Dividend us 150 @ 51%	54020042				
	Dividend us 150 @ 52%	54020043				
	Dividend us 150 @ 53%	54020044				
	Dividend us 150 @ 54%	54020045				
	Dividend us 150 @ 55%	54020046				
	Dividend us 150 @ 56%	54020047				
	Dividend us 150 @ 57%	54020048				
	Dividend us 150 @ 58%	54020049				
	Dividend us 150 @ 59%	54020050				
	Dividend us 150 @ 60%	54020051				
	Dividend us 150 @ 61%	54020052				
	Dividend us 150 @ 62%	54020053				
	Dividend us 150 @ 63%	54020054				
	Dividend us 150 @ 64%	54020055				
	Dividend us 150 @ 65%	54020056				
	Dividend us 150 @ 66%	54020057				
	Dividend us 150 @ 67%	54020058				
	Dividend us 150 @ 68%	54020059				
	Dividend us 150 @ 69%	54020060				
	Dividend us 150 @ 70%	54020061				
	Dividend us 150 @ 71%	54020062				
	Dividend us 150 @ 72%	54020063				
	Dividend us 150 @ 73%	54020064				
	Dividend us 150 @ 74%	54020065				
	Dividend us 150 @ 75%	54020066				
	Dividend us 150 @ 76%	54020067				
	Dividend us 150 @ 77%	54020068				
	Dividend us 150 @ 78%	54020069				
	Dividend us 150 @ 79%	54020070				
	Dividend us 150 @ 80%	54020071				
	Dividend us 150 @ 81%	54020072				
	Dividend us 150 @ 82%	54020073				
	Dividend us 150 @ 83%	54020074				
	Dividend us 150 @ 84%	54020075				
	Dividend us 150 @ 85%	54020076				
	Dividend us 150 @ 86%	54020077				
	Dividend us 150 @ 87%	54020078				
	Dividend us 150 @ 88%	54020079				
	Dividend us 150 @ 89%	54020080				
	Dividend us 150 @ 90%	54020081				
	Dividend us 150 @ 91%	54020082				
	Dividend us 150 @ 92%	54020083				
	Dividend us 150 @ 93%	54020084				
	Dividend us 150 @ 94%	54020085				
	Dividend us 150 @ 95%	54020086				
	Dividend us 150 @ 96%	54020087				
	Dividend us 150 @ 97%	54020088				
	Dividend us 150 @ 98%	54020089				
	Dividend us 150 @ 99%	54020090				
	Dividend us 150 @ 100%	54020091				

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SECOND SCHEDULE

Summary / Definitions	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Tax / Other Tax	Amount Payable in Normal Tax	Action
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agreements						
Tax Chargeable / Payments						
Tax Credits / Allowances						
Tax Credits						
Adjusted Tax						
Final / Final / Minimum / Average / Between / Reduced Income Tax						
WWF						
Tax Credits						
Turnover / Tax Chargeable up to 113 @ 0.2%						
Turnover / Tax Chargeable up to 113 @ 0.25%						
Turnover / Tax Chargeable up to 113 @ 0.5%						
Turnover / Tax Chargeable up to 113 @ 1.25%						
Accounting Profit / Tax Chargeable up to 113 @ 1.75%						
Income / Super Tax Chargeable						
Difference of Minimum Tax Chargeable up to 146(B) / 150(C)(b)						
Difference of Minimum Tax Chargeable up to 115						
Difference of Alternate Corporate Tax Paid up to 113						
Adjustment of Alternate Corporate Tax Paid up to 113 in earlier Years						
Adjustment of Minimum Tax Paid up to 113 in earlier Years						
Refund / Adjustment of Other Years against Demand of this Year						
Withholding Income Tax						
Advance Income Tax						
Advance Income Tax up to 146(B)						
Advance Income Tax up to 146(A)						
Difference of Minimum Tax Chargeable up to 230(C) (2)(Proviso)						
Admitted Income Tax						
Demand for Income Tax						
Refundable Income Tax						

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Alkate	Verification						
										Calculate	Import Previous Return				
Description										Code	WFO (B/F)	Residual Useful Years	Form of Use	Amortization	Action
Intangible										332					+
Expenditure providing Long Term Advantage / Benefit										332.14					
Pre-Commenced Expenditure										332					

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Alkate	Verification	Calculate	Import Previous Return
Description	Code	WFO (B/F)	Depreciation	Addition / Use in Yearly	Extent of Use	Addition / Payment	Extent of Use	Initial Allowance	Depreciation	WFO (B/F)	Action
Building (all types)	332										
Residential / Non-Residential	332.04										
Plant / Machinery or other equipment	332.01										
Computer Hardware / Software / Equipment used in the production of IT products	332.02										
Mineral (excluding things)	332.03										
Technical / Professional assets	332.04										
Other assets (installations of mineral Oil condensate)	332.05										
Other assets (installations of mineral Oil condensate)	332.06										
Other - Equipment	332.07										
Accessory / Equipment against for the year allowance	332.08										
Motor Vehicle (not paying for tax)	332.1										
Motor Vehicle (paying for tax)	332.2										
Other	332.3										
Notes / Note Linked	332.4										

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Alkate	Veri-trail	Calculate		Import Previous Return
Description	Code	Receipts / Value	Tax Chargeable / Deductible / Tax	Tax Chargeable	Attributable Taxable Income	Rate of Allowance / Income	Difference of Minimum Tax Chargeable	Action				
Import of plastic raw materials under -CE heading 30.11 to 32.12, Jy 140	6401201											
Import of Edible Oil up to 43 @ 0.5%	6401201											
Import of Packing Material up to 43 @ 0.5%	6401201											
Payment for Services up to 150(C)(b) @ 1%	6401202											
Payment for Services up to 150(C)(b) @ 7%	6401202											
Payment for Services up to 150(C)(b) @ 9%	6401202											
Payment for Services up to 150(C)(b) @ 14.5%	6401202											

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification
Calculate Import/Export Return									
Description	Code	Receipts/Value	Tax Collected / (Deducted) Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Val.) (2-6)	Option Action	
Import usd 149 @11%	91010002	560100024							
Import usd 149 @2%	560100024								
Import usd 149 @5%	560100024								
Import usd 149 @4.5%	560100024								
Import usd 149 @8.5%	91010002								
Payment for Goods usd 1531000 @1%	560100024								
Payment for Goods usd 1531000 @1.5%	560100024								
Payment for Goods usd 1531000 @2%	560100024								
Payment for Goods usd 1531000 @4%	560100024								
Receipts from Contracts usd 1531000 @2%	560100024								
Fee for Export related Services usd 1531000 @1%	560100024								
Export Proceeds usd 1531000 @1%	560100024								
Foreign Indenting Commission usd 1531000	560100024								
Sale Proceeds of goods to exporter usd 1531000	560100024								
Sale Proceeds of goods by industrial undertaking usd 1531000	560100024								
Contract Payments to indirect exporter usd 1531000	560100024								
Export Proceeds usd 1531000	560100024								
Commission / Discount on petroleum products usd 1531000 @ 2%	560100024								
Brokerage / Commission usd 233 @6%	560100024								
Brokerage / Commission usd 233 @6%	560100024								
Brokerage / Commission usd 233 @10%	560100024								
Brokerage / Commission usd 233 @12%	560100024								

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification
CRIC No.	USD	Amount USD	Description	Amount	181 Year	+			
No records found.									
Head of Accounts									
Account									
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification
Shareholder's Name									
Registration No.	Name/Member/Partner Name				% in Capital	Capital Amount	+		
No records found.									
Shareholder's Name									

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description	Pin	+						
No records found.									
Pin									

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification
Attributes									
Business Sector-1									Action
Business Sector-2									+ -
Business Sector-3									+ -
Business Sector-4									+ -
Business Sector-5									+ -
Person Status									+ -
Residence Status									+ -
Special Tax Rate for Dividend covered under AODT									
Special Tax Rate for Royalty / Fee for Technical Services covered under AODT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under AODT									
Special Tax Rate for Profit on Sale to a Non-Resident covered under AODT									
Special Tax Rate for Shipping Income									
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule									+ -
Special Tax Rate for Exploration and Production of Petroleum Income									
Branch									+ -
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 has not been consideration?									
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains?									
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?									
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?									
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)									+ -
State the number of associates with which you had dealings during the tax year.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification
I, Enter Name, CRIC No. Enter CRIC 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 I declare of my annual tax and the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
Verify Pin									

PART-IV

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
Employment											
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
Employment											
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
Employment											
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

PART-IV

SECOND SCHEDULE

Category	Item	Quantity	Unit Price	Total Price	Discount	Net Price	Tax	Final Price
Electronics	Smartphone	1	500	500	0	500	0	500
	Laptop	1	1000	1000	0	1000	0	1000
	Tablet	1	300	300	0	300	0	300
	Smartwatch	1	150	150	0	150	0	150
	Wireless Earbuds	1	50	50	0	50	0	50
	Smart TV	1	800	800	0	800	0	800
	Gaming Console	1	400	400	0	400	0	400
	Smart Home Hub	1	100	100	0	100	0	100
	Smart Lock	1	200	200	0	200	0	200
	Smart Doorbell	1	150	150	0	150	0	150
Software	Operating System License	1	100	100	0	100	0	100
	Productivity Suite License	1	200	200	0	200	0	200
	Design Software License	1	300	300	0	300	0	300
	Development Tools License	1	150	150	0	150	0	150
	Cloud Storage License	1	50	50	0	50	0	50
	Security Software License	1	100	100	0	100	0	100
	Project Management Software License	1	120	120	0	120	0	120
	CRM Software License	1	180	180	0	180	0	180
	ERP Software License	1	250	250	0	250	0	250
	HR Software License	1	200	200	0	200	0	200
Services	IT Support Service	1	100	100	0	100	0	100
	Cloud Migration Service	1	500	500	0	500	0	500
	Network Setup Service	1	200	200	0	200	0	200
	Security Audit Service	1	300	300	0	300	0	300
	IT Training Service	1	150	150	0	150	0	150
	Cloud Monitoring Service	1	100	100	0	100	0	100
	IT Consulting Service	1	250	250	0	250	0	250
	IT Infrastructure Maintenance Service	1	400	400	0	400	0	400
	IT Disaster Recovery Service	1	350	350	0	350	0	350
	IT Compliance Service	1	200	200	0	200	0	200

PART-IV

SECOND SCHEDULE

Sl. No.	Amendment	Debit/credit	Minimum Tax	Corporate/STP	Payable	Corporate/Dividend	Assessment	Refund	Refundable	Calculate	Import Previous Return
1	Property										
2	Income	Income Tax									
3	Capital Gains	Capital Gains Tax									
4	Capital Gains	Capital Gains Tax									
5	Income Tax	Income Tax									
6	Income Tax	Income Tax									
7	Income Tax	Income Tax									
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100	Income Tax	Income Tax									

PART-IV

SECOND SCHEDULE

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SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <0)	Action			
Import u/s 140 @1%	64010052										
Import u/s 148 @2%	64010054										
Import u/s 149 @2%	64010055										
Import u/s 148 @4%	64010058										
Import u/s 148 @4.5%	64010059										
Import u/s 149 @6%	64010062										
Payment for Goods u/s 153(1)(a) @1%	64060052										
Payment for Goods u/s 153(1)(a) @7.5%	64060053										
Payment for Goods u/s 153(1)(a) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @10%	64060070										
Fee for Export related Services u/s 153(2) @1%	64060062										
Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
Sale Proceeds of goods to exporter u/s 154(3)	64070152										
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153										
Contract Payments to indirect exporter u/s 154(3B)	64070154										
Export Proceeds u/s 154(3C)	64070155										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120055										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

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

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Share Holder's Name									
Registration No.	Proprietor/Member/Father Name				% in Capital	Capital Amount			
No records found.									
View Detail Print									
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description				Action				
2009	Final Accounts								
8 records found									
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes									
Business Sector-1					Value	Action			
Business Sector-2									
Business Sector-3									
Business Sector-4									
Business Sector-5									
No. of children for whom Education Fee is paid									
Residence Status									
Special Tax Rate for Dividend covered under ADOT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT									
Average Tax Rate for Employment Termination Benefits u/s 12(8)									
Relevant Tax Rate for Salary Arrears u/s 12(7)									
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, _____, CINC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
Verify Pin: _____									

Part-II-O

Electronic Return for Salaried Individuals for Tax Year 2019

Edit		Save	Submit	Cancel	Print				
Task		11411 (Return of Income for a person deriving income only from salary and other sources where sala				Transaction Date			
Name						Registration No.			
Period		Tax Year: 2019 (Valid Until)		Due Date		Document Date		Submission Date: **	
Data	Payment	Attribute	Verification						
Employment		Calculate							
Salary		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action		
Other Sources		Income from Salary							
Foreign Sources / Agriculture		Pay, Wages or Other Remuneration (including Allowances of Salary)	1000						
Tax Chargeable / Payments		Allowances (including Flying / Submarine Allowance)	1005						
Personal Assets / Liabilities / Receipts / Expenses		Expenditure Reimbursement	1049						
		Value of Perquisites (including Transport Allowance for Civil Servants)	1059						
		Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1069						
Data	Payment	Attribute	Verification						
Employment		Calculate							
Other Sources		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action		
Receipts / Deductions		Income / (Loss) from Other Sources							
Foreign Sources / Agriculture		Receipts from Other Sources	5000						
Tax Chargeable / Payments		Tax on Exemption Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	5009						
Personal Assets / Liabilities / Receipts / Expenses			5003041						
Data	Payment	Attribute	Verification						
Employment		Calculate							
Other Sources		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action		
Foreign Sources / Agriculture		Foreign Income	5000						
Agriculture									
Tax Chargeable / Payments									
Personal Assets / Liabilities / Receipts / Expenses									
Data	Payment	Attribute	Verification						
Employment		Calculate							
Other Sources		Description	Code	Amount			Action		
Foreign Sources / Agriculture		Agriculture Income	6100						
Foreign Sources									
Agriculture									
Tax Chargeable / Payments									
Personal Assets / Liabilities / Receipts / Expenses									
Data	Payment	Attribute	Verification						
Employment		Calculate							
Other Sources		Description	Code	Total	Inadmissible	Admissible	Action		
Foreign Sources / Agriculture		Deductible Allowances	5005						
Tax Chargeable / Payments		Zakat u/s 50	5001						
Deductible Allowances		Profit on Debt etc. u/s 50C	5007						
Tax Reductions		Educational Expenses u/s 60D	5008						
Tax Credits		Charitable Donations u/s 61, Part I, 2nd Schedule	5004						
Adjustable Tax									
Final / Fixed / Minimum / Average / Relevant / Reduced Tax									
Computation									
Personal Assets / Liabilities / Receipts / Expenses									

Electronic Return for Association of Persons for Tax Year 2019

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PART-IV

SECOND SCHEDULE

Section	Amendments	Speculations	Intelligence Tax	Options and FFR	Partnership	Company's Dividend	Partnership	Gift Tax	Withholding	Calculation	Import/Export Duty
Section 10											
Section 11											
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Section	Amendments	Speculations	Intelligence Tax	Options and FFR	Partnership	Company's Dividend	Partnership	Gift Tax	Withholding	Calculation	Import/Export Duty
Section 10											
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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return																																																																																																																																																																																				
Admissible Deductions																																																																																																																																																																																															
Accounting Gain on Sale of Intangibles																																																																																																																																																																																															
Accounting Gain on Sale of Assets																																																																																																																																																																																															
Tax Amortization for Current Year																																																																																																																																																																																															
Tax Depreciation / Initial Allowance for Current Year																																																																																																																																																																																															
Pre-Commencement Expenditure / Deferred Cost																																																																																																																																																																																															
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Tax (Loss) on Sale of Assets																																																																																																																																																																																															
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88	Income tax						
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90	Income tax						
91	Income tax						
92	Income tax						
93	Income tax						
94	Income tax						
95	Income tax						
96	Income tax						
97	Income tax						
98	Income tax						
99	Income tax						
100	Income tax						

PART-IV

SECOND SCHEDULE

[illegible][illegible]

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate Action
Description					Code	WDM (BF)	Remaining Useful Years		Extent of Use	Amortization	
Intangible					3305						+
Expenditure providing Long Term Advantage / Benefit					330510						
Pre-Commencement Expenditure					3305						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate Action				
Description					Code	WDM (BF)	Deletion	Addition (Used in Particular)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDM (BF)	Action
Building (all types)					3302										
Ramp for Disabled Persons					330204										
Plant / Machinery (not Otherwise specified)					330301										
Computer Hardware / Software / Equipment used in manufacture of IT products					330302										
Furniture (including fittings)					330303										
Technical / Professional Tools					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 / Airs Engines					33044										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate Action
Description					Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import of plastic raw materials under PC1 heading 39.01 to 39.12 use 149					64010081						
Import of Edible oils use 148 @5.5%					64010161						
Import of Packing Material use 149 @5.5%					64010181						
Payment for Transport Services to a PE of a Non Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					64060094						
Payment for Other Services to a PE of a Non Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					64060096						
Payment for Services u/s 153(1)(b) @1%					64060162						
Payment for Services u/s 153(1)(b) @2%					64060154						
Payment for Services u/s 153(1)(b) @10%					64060170						
Payment for Services u/s 153(1)(b) @17.5%					64060185						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income				Difference (Option Valid if <=0)	Action
Import u/s 140 @1%	640D052										
Import u/s 140 @2%	640D054										
Import u/s 140 @3%	640D056										
Import u/s 140 @4%	640D058										
Import u/s 140 @4.5%	640D059										
Import u/s 140 @5%	640D060										
Payment for Goods u/s 153(1)(a) @1%	640E052										
Payment for Goods u/s 153(1)(a) @1.5%	640E053										
Payment for Goods u/s 153(1)(a) @4.5%	640E058										
Receipts from Contracts u/s 153(1)(b) @7.5%	640E066										
Receipts from Contracts u/s 153(1)(b) @10%	640E070										
Fee for Export related Services u/s 153(2) @1%	640E052										
Export Proceeds u/s 154(1) @1%	640D054										
Foreign Incoming Commission u/s 154(2)	640D151										
Sale Proceeds of goods to exporter u/s 154(3)	640D152										
Sale Proceeds of or goods by industrial undertaking u/s 154(3A)	640D153										
Contract Payments to indirect exporter u/s 154(3B)	640D154										
Export Proceeds u/s 154(3C)	640D155										
Commission / Discount on petroleum products u/s 155A @1%	640E051										
Brokerage / Commission u/s 233 @5%	64D0066										
Brokerage / Commission u/s 233 @10%	64D0070										
Brokerage / Commission u/s 233 @12%	64D0074										

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

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

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Attributes										
								Value	Action	
Business Sector-1									+ @	
Business Sector-2									+ @	
Business Sector-3									+ @	
Business Sector-4									+ @	
Business Sector-5									+ @	
Residence Status									+ @	
Special Tax Rate for Dividend covered under AODT										
Special Tax Rate for Royalty / Fee for Technical Services covered under AODT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non Resident covered under AODT										
Special Tax Rate for Profit on Debt to a Non Resident covered under AODT										
Professional ACP Firm defined under Part of the First Schedule									+ @	

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

¹[Part-II-OA

¹ New Part-II-OA added through SRO 1160(I)/2019 dated 27th September 2019

Part-II-0A Instructions for Filing in Return Form & Wealth Statement	
Form	Instructions
General	The following persons are required to furnish a return of income for a tax year: (a) Every company; (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000; (c) Every non-profit organization as defined in clause (36) of section 2; (d) Every welfare institution approved under clause (56) of Part I of the Second Schedule; (e) Every person who has been charged to tax in respect of any of the two preceding tax years; (f) Every person who claims a loss carried forward under this Ordinance for a tax year; (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory; (h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area; (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area; (j) Every person who owns a motor vehicle having engine capacity above 1000 CC; (k) Every person who has obtained National Tax Number; (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand; (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan; (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year; (o) Every individual & ACP deriving property income exceeding Rs. 200,000. The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1): (a) Return on which CNIC is missing or incorrect or invalid; (b) Return on which mandatory fields marked by * are empty; (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001); (d) Return which is not filed in the prescribed Form; (e) Return which is not filed in the prescribed mode. Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & income subject to fixed final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed. Individuals deriving income under the head Business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved. Individuals, including members of ACPs or directors of Companies must file Wealth Statement. Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (https://fbr.gov.pk/filings/sublotslogin.htm) which is mandatory for all Companies, ACPs, Sales Tax Registered Persons, Refund Claimants, Individuals having income under the head Salary & Individuals declaring taxable income of one million and more or turnover or receipts exceed fifty million. However, all others are also encouraged to electronically file Return. Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk. Taxpayers may seek guidance through the following modes: By calling Helpline 0800 32227, 051 111-227-227 By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk.
IT-1B	
IT-2	Only Foreign Income (Not Loss) should be declared.
IT-1B	
IT-2	Only Agriculture Income (Not Loss) should be declared.
IT-1B	
IT-2	Tax Credits include Tax Credit for the following:
	Share in Taxed Income from ACP;
	Charitable Donations, as 61;
	Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) as 62;
	Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) as 62;
	Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / NADRA deriving income from Salary / Business) as 63;
Annex-E	Taxpayers wanting to opt out of Final Tax Regime (FTR) i.e. (50A), (50C), (50D), (50L), (50F), (50G), Part IV, Second Schedule, must file Annex-E.
Annex-F	Only Personal / Household (Non-Business) expenses should be declared.
Annex-F	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & with each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.
Wealth Statement	If rows provided in any segment are inadequate, additional rows may be inserted.
Wealth Statement	All assets must be declared at cost, including ancillary expenses.
Wealth Statement	If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.
Wealth Statement	If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.
Wealth Statement	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.
Wealth Statement	Assets created whether in Pakistan or abroad in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Bonaam Asset).
Wealth Statement	A separate column for assets held outside Pakistan has been added where in any/all assets held abroad are to be declared at cost in Pak Rupee Value.

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2019					
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)					
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)					
Name*				Tax Year	2019
CNIC*				NTN	
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
1	Income/(loss) from property	2000			
2	Gains / (Loss) from Capital Assets	4000			
3	Income / (Loss) from Other Sources	5000			
4	Foreign Income	6000			
5	Share in untaxed income from AOP	3131			
6	Share in Taxed Income from AOP	3141			
7	Total Income*	9000			
			Total	Inadmissible	Admissible
8	Deductible Allowances [9+10+11]	9009			
9	Zakat u/s 60	9001			
10	Deductible Allowance for Profit on Debt u/s 60C	9007			
11	Educational expenses u/s 60D	9008			
12	Taxable Income [7-8]*	9100			
13	Tax Chargeable [Col.C 14-15+16+25]	9200			
14	Normal Income Tax	920000			
15	Tax Credit	9329			
16	Super Tax @ 2%	920700			
17	Tax Paid [Sr. 18 + 19 + 25 + Sr.1 Annex-A]	64220057			
18	Advance Income Tax	9202			
19	Admitted Income Tax	9203			
20	Refundable Income Tax [13-17 If <0]	9210			
21	Demandable Income Tax [13-17 If >0]	9204			
22	Refund Adjustment of Other Year(s) against Demand of this Year [=20]	92101			
23	Agriculture Income	6100			
24	Agriculture Income Tax	9291			
			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
25	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001			
26	Import of Mobile u/s 143	64120045			
27	Dividend u/s 150 @ 7.5%	64030052			
28	Dividend u/s 150 @ 10%	64030053			
29	Dividend u/s 150 @ 12.50%	64030054			
30	Dividend u/s 150 @ 15%	64030055			
31	Yield on Bahbood certificates/Pensioners benefit account	64030071			
32	Profit on Debt u/s 7B	64310056			
33	Income from property u/s 15(6)	64080052			
34	Prize on Prize Bond u/s 156	64090051			
35	Winnings from Crossword Puzzle u/s 156	64090052			
36	Winnings from Raffle u/s 156	64090053			
37	Winnings from Lottery u/s 156	64090054			
38	Winnings from Quiz u/s 156	64090055			
39	Winnings from Sale Promotion u/s 156	64090056			
40	Dividend in specie u/s 236S @ 7.5%	64151802			
41	Dividend in specie u/s 236S @ 10%	64151803			
42	Dividend in specie u/s 236S @ 12.5%	64151804			
43	Dividend in specie u/s 236S @ 15%	64151807			
44	Advance tax on registering or attesting transfer of immovable property u	64151951			
45	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
46	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
47	Capital Gains on Immovable Property u/s 37(1A) @ 3.75%	64220057			
48	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
49	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
50	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
51	Capital Gains on Securities u/s 37A @ 0%	64220151			
52	Capital Gains on Securities u/s 37A @ 5%	64220153			
53	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
54	Capital Gains on Securities u/s 37A @ 10%	64220158			
55	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
56	Capital Gains on Securities u/s 37A @ 15%	64220156			
_____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Date: _____					
Signature: _____					

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2019						
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		2019
CNIC*				NTN*		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
1	Income/(loss) from property (2+3+4)	2000	A	B	C	
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Income from Business	3000				
6	Gains / (Loss) from Capital Assets (including securities)	4000				
7	Income / (Loss) from Other Sources [Sum of 8 to 16] - [Sum of 17 to 19]	5000				
8	Receipts from Other Sources	5029				
9	Royalty	5002				
10	Profit on Debt (Interest, Yield, etc)	5003				
11	Ground Rent	5004				
12	Rent from sub lease of Land or Building	5005				
13	Rent from lease of Building with Plant and Machinery	5006				
14	Annuity/pension	5007				
15	Difference in value of immovable property determined u/s 68 and value recorded by the authority registering or attesting the transfer u/s 111(4) (c)	5018				
16	Other Receipts	5028				
17	Deductions from Other Sources	5089				
18	Accounting Depreciation	5064				
19	Other Deductions	5088				
20	Foreign Income	6000				
21	Share in untaxed Income from AOP	3131				
22	Share in Taxed Income from AOP	3141				
23	Total Income*	9000				
			Total	Inadmissible	Admissible	
24	Deductible Allowances [25+26+27+28]	9009				
25	Zakat u/s 60	9001				
26	Workers Welfare Fund u/s 60A	9002				
27	Deductible Allowance for Profit on Debt u/s 60G	9007				
28	Educational expenses u/s 60D	9008				
29	Taxable Income [23-24]*	9100				
30	Tax Chargeable	9200				
31	Normal Income Tax	920000				
32	Tax Credits	9329				
33	Difference of Minimum Tax Chargeable u/s 148(B) / 153(3)(b)	923192				
34	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [≤ (31-32-33)]	923198				
35	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
36	Difference of Minimum Tax Chargeable u/s 113	923194				
37	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
38	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
39	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
40	Turnover / Tax Chargeable u/s 113 @1.25%	923160				
41	Super Tax @ 2 %	920700				
42	Tax Paid [as per 43 + 44 + 50 + Annex 'A']					
43	Advance Income Tax	9202				
44	Admitted Income Tax	9203				
45	Refundable Income Tax [30-42 if <0]	9210				
46	Demandable Income Tax [30-42 if >0]	9204				
47	Refund Adjustment of Other Year(s) against Demand of this Year [= 46]	92101				
48	WWF	920900				
49	Agriculture Income	6100				
50	Agriculture Income Tax	9291				
Verification	Signature: _____, CNIC No. _____, in my capacity _____ as Self / 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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Date: _____					

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY					
Name*			Tax Year	2019	
CNIC*			NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable
			A	B	C
51	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 52 to 145]	640001			
52	Attributable income from controlled foreign company u/s 106A @15%	64030055			
53	Import u/s 148 @1%	64010052			
54	Import u/s 148 @2%	64010054			
55	Import u/s 148 @3%	64010056			
56	Import u/s 148 @4%	64010058			
57	Import u/s 148 @4.5%	64010059			
58	Import u/s 148 @5.5%	64010061			
59	Import u/s 148 @6%	64010062			
60	Import u/s 148 @ 1.75%	64010081			
61	Import u/s 148 @ 2.75%	64010082			
62	Import u/s 148 @ 4.125%	64010083			
63	Import of Edible Oil u/s 148 @5.5%	64010161			
64	Import of Packing Material u/s 148 @5.5%	64010181			
65	Import of Mobile u/s 148	64120045			
66	Dividend u/s 150 @7.5%	64030052			
67	Dividend u/s 150 @10%	64030053			
68	Dividend u/s 150 @ 12.50%	64030054			
69	Dividend u/s 150 @ 15%	64030055			
70	Yield on Behood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071			
71	Return on investment in sukuk u/s 5AA	64030098			
72	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
73	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
74	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
75	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
76	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
77	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
78	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056			
79	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096			
80	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097			
81	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098			
82	Payment for foreign produced commercials to a non-resident u/s 152A	64050100			
83	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094			
84	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095			
85	Fee for offshore digital services to a non-resident u/s 152(1C) @5%	64050057			
86	Payment for Goods u/s 153(1)(a) @1%	64060052			
87	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
88	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055			
89	Payment for Goods u/s 153(1)(a) @4.5%	64060059			
90	Payment for Services u/s 153(1)(b) @ 1%	64060152			

PART-IV

SECOND SCHEDULE

Final / Fixed / Average / Relevant / Reduced Rate Regime	91	Payment for services u/s 153(1)(b) @ 1.5%	64060153			
	92	Payment for Services u/s 153(1)(b) @ 2%	64060154			
	93	Payment for Services u/s 153(1)(b) @ 10%	64060170			
	94	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
	95	Receipts from Contracts u/s 153(1)(c) @10%	64060270			
	96	Fee for Export related Services u/s 153(2) @1%	64060352			
	97	Export Proceeds u/s 154 @1%	64070054			
	98	Foreign Indenting Commission u/s 154(2) @5%	64070151			
	99	Sale proceeds of goods to exporter u/s 154(3)	64070152			
	100	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
	101	Contract payments to indirect exporter u/s 154(3B)	64070154			
	102	Export Proceeds u/s 154(3C)	64070155			
	103	Income from Property u/s 15(6)	64080052			
	104	Prize on Prize Bond u/s 156	64090051			
	105	Winnings from Crossword Puzzle u/s 156	64090052			
	106	Winnings from Raffle u/s 156	64090053			
	107	Winnings from Lottery u/s 156	64090054			
	108	Winnings from Quiz u/s 156	64090055			
	109	Winnings from Sale Promotion u/s 156	64090056			
	110	Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
	111	Brokerage / Commission u/s 233 @8%	64120066			
	112	Brokerage / Commission u/s 233 @10%	64120070			
	113	Brokerage / Commission u/s 233 @12%	64120074			
	114	CNG Station Gas Bill u/s 234A	64130151			
	115	Electricity Bill of Commercial Consumer u/s 235	64140051			
	116	Electricity Bill of Industrial Consumer u/s 235	64140052			
	117	Lease of rights to collect tolls u/s 236A(3)	64150102			
	118	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653			
	119	Payment for rent / right to use machinery / equipment u/s 236Q	64151651			
	120	Rent of machinery & equipment u/s 236Q(2)	64151652			
	121	Dividend in specie u/s 236S @ 7.5%	64151802			
	122	Dividend in specie u/s 236S @ 10%	64151803			
	123	Dividend in specie u/s 236S @ 12.5%	64151804			
	124	Dividend in specie u/s 236S @ 15%	64151807			
	125	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
	126	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
	127	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
	128	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
	129	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
	130	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
	131	Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057			
	132	Capital Gains on Securities u/s 37A @ 0%	64220151			
	133	Capital Gains on Securities u/s 37A @ 5%	64220153			
	134	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
	135	Capital Gains on Securities u/s 37A @ 10%	64220158			
	136	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
	137	Capital Gains on Securities u/s 37A @15%	64220156			
	138	Purchase of Locally Produced Edible Oil/Vegitable Ghee u/s 148A @2%	64310053			
	139	Receipts from shipping business of a resident person u/s 7A	64310055			
	140	Profit on Debt u/s 7B	64310056			
	141	Fee for transport services outside Pakistan under clause(3), Part-II, Second Schedule @ 1%	64310061			
	142	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062			
	143	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063			
	144	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
	145	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051			
Signature:			Date:			

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2019
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax [Sum of 2 to 61]	640000		
2	Import u/s 148 @1%	64010002		
3	Import u/s 148 @2%	64010004		
4	Import u/s 148 @3%	64010006		
5	Import u/s 148 @4.5%	64010009		
6	Import u/s 148 @5.5%	64010011		
7	Import u/s 148 @6%	64010012		
8	Directorship Fee u/s 149(3) @20%	64020005		
9	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
10	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
11	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
12	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
13	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
14	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
15	Payment for Goods u/s 153(1)(a) @1%	64060002		
16	Payment for Goods u/s 153(1)(a) @1.5%	64060003		
17	Payment for Goods u/s 153(1)(a) @2.5%	64060005		
18	Payment for Goods u/s 153(1)(a) @4.5%	64060009		
19	Withdrawal from Pension Fund u/s 156B	64090201		
20	Cash Withdrawal from Bank u/s 231A	64100101		
21	Certain Banking Transactions u/s 231AA	64100201		
22	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
23	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
24	Motor Vehicle Sale u/s 231B(3)	64100303		
25	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304		
26	Value of shares traded through a member of a stock exchange u/s 233A(1)(a)	64120101		
27	Value of shares traded through a member of a stock exchange u/s 233A(1)(b)	64120102		
28	Margin Financing or Securities Lending u/s 233AA	64120201		
29	Goods Transport Public Vehicle Tax u/s 234	64130001		
30	Passenger Transport Public Vehicle Tax u/s 234	64130002		
31	Private Vehicle Tax u/s 234	64130003		
32	Electricity Bill of Domestic Consumer u/s 235A	64140101		
33	Telephone Bill u/s 236(1)(a)	64150001		
34	Cellphone Bill u/s 236(1)(a)	64150002		
35	Prepaid Telephone Card u/s 236(1)(b)	64150003		
36	Phone Unit u/s 236(1)(c)	64150004		
37	Internet Bill u/s 236(1)(d)	64150005		
38	Prepaid Internet Card u/s 236(1)(e)	64150006		
39	Purchase by Auction u/s 236A	64150101		
40	Domestic Air Ticket Charges u/s 236B	64150201		
41	Sale / Transfer of Immovable Property u/s 236C	64150301		
42	Functions / Gatherings Charges u/s 236D	64150401		
43	Issuance of License to Cable Operators u/s 236F	64150601		
44	Renewal of License to Cable Operators u/s 236F	64150602		
45	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603		
46	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604		
47	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
48	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
49	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
50	Purchase by Retailers u/s 236H	64150801		
51	Educational Institution Fee u/s 236I	64150901		
52	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001		
53	Purchase / Transfer of Immovable Property u/s 236K	64151101		
54	Purchase of International Air Ticket u/s 236L	64151201		
55	Banking transactions otherwise than through cash u/s 236P	64151501		
56	Education related expenses remitted abroad u/s 236R	64151701		
57	Advance tax on general insurance premium u/s 236U	64151902		
58	Advance tax on life insurance premium u/s 236U	64151903		
59	Advance tax on extraction of minerals u/s 236V	64152101		
60	Advance tax on tobacco u/s 236X	64151904		
61	Advance tax on remittance through credit, debit, prepaid cards u/s 236Y	64151905		

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2019
CNIC*					NTN	
Busine						
Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
Cost of Sales / Services	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 22]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128			
	22	Share in untaxed Income from AOP	3131			
23	Share in Taxed Income from AOP	3141				
Indirect Expenses	24	Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199			
	25	Rent	3151			
	26	Rates / Taxes / Cess	3152			
	27	Salaries / Wages / Perquisites / Benefits	3154			
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	29	Electricity / Water / Gas	3158			
	30	Communication	3162			
	31	Repair / Maintenance	3165			
	32	Stationery / Printing / Photocopies / Office Supplies	3166			
	33	Advertisement / Publicity / Promotion	3168			
	34	Insurance	3170			
	35	Professional Charges	3171			
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	37	Brokerage / Commission	3178			
	38	Irrecoverable Debts written off	3186			
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	40	Other Indirect Expenses	3180			
	41	Accounting (Loss) on Sale of Intangibles	3195			
	42	Accounting (Loss) on Sale of Assets	3196			
	43	Accounting Amortization	3197			
	44	Accounting Depreciation	3198			
	45	Accounting Profit / (Loss) [17+18-24]	3200			

Signature: _____ Date: _____

Annex-B						2/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2019
CNIC*					NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	

PART-IV

SECOND SCHEDULE

			A	B	C
	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
46					
47	Unadjusted (Loss) from Business for 2013	327011			
48	Unadjusted (Loss) from Business for 2014	327012			
49	Unadjusted (Loss) from Business for 2015	327013			
50	Unadjusted (Loss) from Business for 2016	327014			
51	Unadjusted (Loss) from Business for 2017	327015			
52	Unadjusted (Loss) from Business for 2018	327016			
Statement of Affairs / Balance Sheet					
53	Total Assets [Sum of 54 to 59]	3349			
54	Land	3301			
55	Building (all types)	3302			
56	Plant / Machinery / Equipment / Furniture (including fittings)	3303			
	Advances / Deposits / Prepayments / Trade Debtors /				
57	Receivables	3312			
58	Stocks / Stores / Spares	3315			
59	Cash / Cash Equivalents	3319			
60	Total Equity / Liabilities [Sum of 61 to 63]	3399			
61	Capital	3352			
62	Borrowings / Debt / Loan	3371			
	Advances / Deposits / Accrued Expenses / Trade Creditors /				
63	Payables	3384			

Signature:

Date:

Annex-G			
Inadmissible / Admissible Deductions			
Name*		Tax Year	2019
NTN			
Code			
Amount			
Sr.	Description		
1	Inadmissible Deductions [Sum of 2 to 29]	3239	
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
4	Add Backs Provision for Diminution in Value of Investment	3203	
5	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205	
6	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206	
7	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208	
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209	
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
12	Add Backs u/s 21(h) Personal Expenditure	3212	
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213	
15	Add Backs u/s 21(f) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215	
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216	
17	Add Backs u/s 21(n) Capital Expenditure	3217	
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220	
21	Add Backs u/s 21(c) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224	
22	Add Backs Tax Gain on Sale of Intangibles	3225	
23	Add Backs Tax Gain on Sale of Assets	3226	
24	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
25	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
26	Add Backs Accounting (Loss) on Sale of Assets	3236	
27	Add Backs Accounting Amortization	3237	
28	Add Backs Accounting Depreciation	3238	
29	Other Inadmissible Deductions	3234	
30	Admissible Deductions [Sum of 31 to 40]	3259	
31	Accounting Gain on Sale of Intangibles	3245	
32	Accounting Gain on Sale of Assets	3246	
33	Tax Amortization for Current Year	3247	
34	Tax Depreciation / Initial Allowance for Current Year	3248	
35	Pre-Commencement Expenditure / Deferred Cost	3250	
36	Other Admissible Deductions	3254	
37	Tax (Loss) on Sale of Intangibles	3255	
38	Tax (Loss) on Sale of Assets	3256	
39	Unabsorbed Tax Amortization for Previous Years	3257	
40	Unabsorbed Tax Depreciation for Previous Years	3258	

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-D													
Depreciation, Initial Allowance, Amortization													
Name*											Tax Year		2019
CNIC*											NTN		
Sr.	Description	Code	WDV (BF) A	Deletion B	Addition (Used Previously in Pakistan) C	Extent of Use D	Addition (New) E	Extent of Use F	Rate G	Initial Allowance H	Rate I	Depreciation J	WDV (CF) K
Depreciation	1 Building (all types)	3302				100%		100%	15%		100%		
	2 Ramp for Disabled Persons	330204				100%		100%	100%				
	3 Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%		
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%		
	4 Furniture (including fittings)	330303				100%		100%	0%		15%		
	5 Technical / Professional Books	330304				100%		100%	25%		15%		
	6 Below ground installations of mineral oil conduits	330305				100%		100%	25%		100%		
	7 Offshore installations of mineral oil conduits	330306				100%		100%	25%		20%		
	8 Office Equipment	330307				100%		100%	25%		15%		
	9 Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	50%		15%		
	10 Motor vehicle (not riding for hire)	33041				100%		100%	0%		15%		
	11 Motor vehicle (riding for hire)	33042				100%		100%	25%		15%		
	12 Ships	33043				100%		100%	25%		15%		
	13 Aircrafts / Aero Engines	33044				100%		100%	25%		30%		
	14 Tax Depreciation / Initial Allowance for Current Year	3348							100%		100%		
Amortization	Description	Code	WDV (BF) A	Remaining Useful Life B	Extent of Use C	Amortization D							
	15 Intangible	3305											
	16 Intangible	3305											
	17 Intangible	3305											
	18 Expenditure providing Long Term Advantage / Benefit	330516											
	19 Tax Amortization for Current Year	3347											
	20 Pre-Commencement Expenditure	3348											

Annex-E									
Name*								Tax Year	
CNIC*								NTN	
Sr.	Description	Code	Receipts / Value A	Tax Collectible / Deductible B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Minimum Tax Chargeable E		
Minimum Tax Chargeable	1 Minimum Tax Chargeable [Col.E Sum of 2 to 6]								
	2 Import of Edible Oil u/s 148 @5.5%	64010161							
	3 Import of Packing Material u/s 148 @5.5%	64010181							
	4 Import of Plastic Raw Material u/s 148 @ 1.75%	64010081							
	5 Payment for Services u/s 153(1)(b) @1%	64060152							
	6 Payment for Services u/s 153(1)(b) @2%	64060154							
	7 Payment for Services u/s 153(1)(b) @10%	64060170							
	8 Payment for Services u/s 153(1)(b) @15%	64060180							
Option out of PTR	Sr.	Description	Code	Receipts / Value A	Final Tax Chargeable B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Difference (Option Valid If <=0) E	
	9 Import u/s 148 @1%	64010052							
	10 Import u/s 148 @2%	64010054							
	11 Import u/s 148 @3%	64010056							
	12 Import u/s 148 @4.5%	64010059							
	13 Import u/s 148 @6%	64010062							
	14 Payment for Goods u/s 153(1)(a) @1%	64060052							
	15 Payment for Goods u/s 153(1)(a) @1.5%	64060053							
	16 Payment for Goods u/s 153(1)(a) @4.5%	64060059							
	17 Receipts from Contracts u/s 153(1)(c) @7.5%	64060265							
	18 Receipts from Contracts u/s 153(1)(c) @10%	64060270							
	19 Fee for Export related Services u/s 153(2) @1%	64060352							
	20 Export Proceeds u/s 154(1) @1%	64070054							
	21 Foreign Indenting Commission u/s 154(2)	64070151							
	22 Sale Proceeds of goods to exporter u/s 154(3)	64070152							
	23 Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153							
	24 Contract Payments to indirect exporter u/s 154(3B)	64070154							
	25 Export Proceeds u/s 154(3C)	64070155							
	26 Commission / Discount on petroleum products u/s 156A @12%	64080151							
	27 Brokerage / Commission u/s 233 @8%	64120066							
	28 Brokerage / Commission u/s 233 @10%	64120070							
	29 Brokerage / Commission u/s 233 @12%	64120074							

Annex-F				
Personal Expenses				
Name*			Tax Year	2019
CNIC*			NTN	
	Sr.	Description	Code	Amount
Personal Expenses	1	Personal Expenses [Sum of 2 to 16 minus 17]	7089	
	2	Rent	7051	
	3	Rates / Taxes / Charge / Cess	7052	
	4	Vehicle Running / Maintenance	7055	
	5	Travelling	7056	
	6	Electricity	7058	
	7	Water	7059	
	8	Gas	7060	
	9	Telephone	7061	
	10	Asset Insurance / Security	7066	
	11	Medical	7070	
	12	Educational	7071	
	13	Club	7072	
	14	Functions / Gatherings	7073	
	15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
	16	Other Personal / Household Expenses	7087	
	17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088	
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								1/4	
Name*							Tax Year	2019	
CNIC*							NTN		
Resident									
Business									
Agricultural Property	1 Agricultural Property [Sum of 1 i to 1 x]						7001		
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost
	i							7001	
	ii							7001	
	iii							7001	
	iv							7001	
	v							7001	
	vi							7001	
	vii							7001	
	viii							7001	
	ix							7001	
Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]						7002		
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost
	i							7002	
	ii							7002	
Residential, Commercial								7002	
	iii							7002	
	iv							7002	
	v							7002	
	vi							7002	
	vii							7002	
	viii							7002	
	ix							7002	
Business Capital	3 Business Capital						7003		
	Enter name, share percentage & capital amount in each AOP						Share %	Code	Value at Cost
	i							7003	
	ii							7003	
	iii							7003	
Equipment	4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]						7004		
		Description						Code	Value at Cost
	i						7004		
	ii						7004		
	iii						7004		
iv						7004			

Signatures: _____ Date: _____

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								2/4	
Name*							Tax Year	2019	
CNIC*							NTN		

PART-IV

SECOND SCHEDULE

Animal	5	Animal (Non-Business) [Sum of 5 i to 5 iv]				7005		
		<i>Description</i>				<i>Code</i>	<i>Value at Cost</i>	
	i	Livestock				7005		
	ii	Pet				7005		
	iii	Unspecified				7005		
	iv	Unspecified				7005		
Investment	6	Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006		
		<i>Form</i>	<i>Account / Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i	Account				7006		
		Current				7006		
		Current				7006		
		Fixed Deposit				7006		
		Fixed Deposit				7006		
		Profit / Loss Sharing				7006		
		Profit / Loss Sharing				7006		
		Saving				7006		
		Saving				7006		
	ii	Annuity				7006		
	iii	Bond				7006		
	iv	Certificate				7006		
	v	Debenture				7006		
	vi	Deposit				7006		
		Term Deposit				7006		
		Term Deposit				7006		
	vii	Fund				7006		
	viii	Instrument				7006		
	ix	Insurance Policy				7006		
	x	Security				7006		
		xi	Stock / Share				7006	
		xii	Unit				7006	
		xiii	Others				7006	
		7	Debt (Non-Business) [Sum of 7 i to 7 vii]				7007	
			<i>Form</i>	<i>No.</i>	<i>Insurance Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i	Advance				7007		
	ii	Debt				7007		
	iii	Deposit				7007		
	iv	Prepayment				7007		
	v	Receivable				7007		
	vi	Security				7007		
	vii	Others				7007		
	8	Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008		
		<i>Form (Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	<i>Code</i>	<i>Value at Cost</i>	
	i					7008		
	ii					7008		
	iii					7008		
	iv					7008		
	v					7008		
	vi					7008		
	vii					7008		
	viii					7008		
Signatures:						Date:		

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2019	
CNIC*		NTN		
Precious Possession	9	Precious Possession [Sum of 9 i to 9 iii]	7009	
		Description	Code	Value at Cost
	i	Antique / Artifact	7009	
	ii	Jewelry / Ornament / Metal / Stone	7009	
	iii	Others (Specify)	7009	
Household Effect	10	Household Effect [Sum of 10 i to 10 iv]	7010	
		Description	Code	Value at Cost
	i	Unspecified	7010	
	ii	Unspecified	7010	
	iii	Unspecified	7010	
Personal Item	11	Personal Item [Sum of 11 i to 11 iv] *	7011	
		Description	Code	Value at Cost
	i	Unspecified	7011	
	ii	Unspecified	7011	
	iii	Unspecified	7011	
Cash	12	Cash (Non-business) [Sum of 12 i to 12 x]	7012	
		Notes & Coins	7012	
Any Other Asset	13	Any Other Asset [Sum of 13 i to 13 iv]	7013	
		Description	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
Assets outside Pakistan	15	Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16	*Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
		Description	Code	Value at Cost
	i		7016	
	ii		7016	
	17	Total Assets [15+16]	7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4
Name*		Tax Year		2019		
CNIC*		NTN				
Loan	18	Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]			7021	
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
	i	Advance			7021	
	ii	Borrowing			7021	
	iii	Credit			7021	
	iv	Loan			7021	
	v	Mortgage			7021	
	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
	19	Total Liabilities			7029	
Reconciliation of Net Assets	20	Net Assets Current Year [17-19]			703001	
	21	Net Assets Previous Year			703002	
	22	Increase / Decrease in Assets [20-21]			703003	
	23	Inflows [Sum of 23 (i) to 23(x)]			7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x	Others			7048	
	24	Personal Expenses [Transfer from Sr.1 Annex-F]			7089	
	25	Outflows [Sum of 25 (i) to 25 (iii)]			7099	
i	Gift			7091		
ii	Loss on Disposal of Assets			7092		
iii	Others			7098		
26	Unreconciled Amount [23-24-25]			703000		
Disposed Assets	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]			703004	
		Description			Code	Value at Cost
	i				703004	
	ii				703004	
Verification	I, _____, CNIC No. _____, in my capacity _____					
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2019 & of my personal expenditure for the year ended 30.06.2019 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					
Signatures:					Date:	

¹[Part-II-P
Electronic Return for Companies for Tax Year 2019

Edit Save Submit Cancel Print Transaction Date																																																																																																																																																																																																																																																				
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Direct Expenses	2009																																																																																																																																																																																																																																																			
Salaries / Wages	2071																																																																																																																																																																																																																																																			
Power	2073																																																																																																																																																																																																																																																			

¹ New Part-II-P added though SRO 1000(I)/2019 dated 6th September, 2019

PART-IV

SECOND SCHEDULE

Date	Amortisation	Depreciation	Minimum Tax	Optimum of PTR	Payment	Company Director	Attachment	Article	Verification		
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Transactions > PKR 60 Million with Non-Resident Associates Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments										Calculate Import Previous Return	
Description	Code	Total Amount	Amount if Example Tax / Subject to Tax / Final Tax	Amount Subject to Normal Tax	Action						
Inadmissible Deductions	3250										
Add Backs (see 26(2) Provision for Doubtful Debts)	3251										
Add Backs (Provision for Obsolete Stocks / Stocks / Spare / Fixed Assets)	3252										
Add Backs (Provision for Provision in Value of Investments)	3253										
Add Backs (see 21(1) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised)	3254										
Add Backs (see 21(5) Loss / Gain / Tax levied on Profit / Gain)	3255										
Add Backs (see 21(5) Amount of Tax Provisional at Source)	3256										
Add Backs (see 21(1) Payment is liable to Deduction of Tax at Source, Tax not Deducted / Paid)	3257										
Add Backs (see 21(5) Limitation Expenditure above prescribed limit)	3258										
Add Backs (see 21(5) Contributions to Unincorporated / Incorporated Funds)	3259										
Add Backs (see 21(1) Contributions to Funds not under effective management, for deduction of Tax at Source)	3260										
Add Backs (see 21(1) Personal Expenditure)	3261										
Add Backs (see 21(1) Profit on Sale / Lease / Commission / Salary / Remuneration / Paid by an AGP is liable to tax)	3262										
Add Backs (see 21(1) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode)	3263										
Add Backs (see 21(1) Salary exceeding prescribed amount not paid through prescribed mode)	3264										
Add Backs (see 21(1) Capital Expenditure)	3265										
Add Backs (see 21(1) Expenditure attributable to Non-Business Income)	3266										
Add Backs (see 21(5) Exemptions allowed previously as deduction not paid within three years)	3267										
Add Backs (see 100(1)(b) Administrative and management expenses exceeding 10% of total receipts of RPOs, Traders, & Welfare Institutions)	3268										
Add Backs (see 13(1)(b) Lease Rental not admissible)	3269										
Add Backs (see 21(5) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit)	3270										
Add Backs (Tax Gain on Sale of Intangibles)	3271										
Add Backs (Tax Gain on Sale of Assets)	3272										
Add Backs (Pre-Commencement Expenditure / Deferred Cost)	3273										
Other Inadmissible Deductions	3274										
Add Backs Accounting (Loss) on Sale of Intangibles	3275										
Add Backs Accounting (Loss) on Sale of Assets	3276										
Add Backs Accounting (Amortisation)	3277										
Add Backs Accounting (Depreciation)	3278										
Admissible Deductions	3279										
Accounting Gain on Sale of Intangibles	3280										
Accounting Gain on Sale of Assets	3281										
Tax Amortisation for Current Year	3282										
Tax Depreciation / Initial Allowance for Current Year	3283										
Pre-Commencement Expenditure / Deferred Cost	3284										
Other Admissible Deductions	3285										
Tax (Loss) on Sale of Intangibles	3286										
Tax (Loss) on Sale of Assets	3287										
Unabsorbed Tax Amortisation for Previous Years	3288										
Unabsorbed Tax Depreciation for Previous Years	3289										

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Ambulo	Verification		
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		1029									
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses		1039									
Net Gain / (Loss) on Capital Assets held Short Term		1049									
Consideration Received on Disposal of Securities held Short Term		1028									
Cost of Acquisition of Securities including Ancillary Expenses held Short Term		1038									
Net Gain / (Loss) on Securities held Short Term		1037									
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 2015		106913									
Unadjusted (Loss) from Capital Assets for 2016		106914									
Unadjusted (Loss) from Capital Assets for 2017		106915									
Unadjusted (Loss) from Capital Assets for 2018		106916									
Unadjusted (Loss) from Capital Assets for 2019		106917									
Unadjusted (Loss) from Capital Assets for 2015		106918									
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					
Income / (Loss) from Other Sources		5000									
Receipts from Other Sources		5028									
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									
Loan, Advance, Deposit or Gift received in Cash		5006									
Other Receipts		5028									
Difference in value of immovable property, determined under section 58 and value recorded by the authority registering or attesting the transaction (111-53c)		5038									
Deductions from Other Sources		5038									
Other Deductions		5038									
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					
Foreign Property Income / (Loss)		5029									
Foreign Property Income / (Loss)		5029									
Foreign Property Income / (Loss)		5029									
Foreign Property Income / (Loss)		5029									
Foreign Property Income / (Loss)		5029									
Foreign Property Income / (Loss)		5029									
Foreign Business Income / (Loss)		5029									
Foreign Business Income / (Loss)		5029									
Foreign Business Income / (Loss)		5029									
Foreign Business Income / (Loss)		5029									
Foreign Business Income / (Loss)		5029									
Foreign Capital Gains / (Loss)		5040									
Foreign Capital Gains / (Loss)		5041									
Foreign Capital Gains / (Loss)		5042									
Foreign Capital Gains / (Loss)		5043									
Foreign Capital Gains / (Loss)		5044									
Foreign Other Sources Income / (Loss)		5040									
Foreign Other Sources Income / (Loss)		5041									
Foreign Other Sources Income / (Loss)		5042									
Foreign Other Sources Income / (Loss)		5043									
Foreign Other Sources Income / (Loss)		5044									
Property Business Capital Assets Long Term Short Term Adjustments Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments										Calculate	Import Previous Return
Description		Code	Amount			Action					
Agriculture Income		5100									
Agriculture Income Tax		5051									
Property Business Capital Assets Long Term Short Term Adjustments Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments										Calculate	Import Previous Return
Description		Code	Amount			Action					
Agriculture Income		5100									
Agriculture Income Tax		5051									

PART-IV

SECOND SCHEDULE

	Electricity Bill of Commercial Consumer u/s 236	64140001								+
	Electricity Bill of Industrial Consumer u/s 235	64140002								+
	Telephone Bill u/s 236(1)(a)	64150001								+
	Cablephone Bill u/s 235(1)(a)	64150002								+
	Prepaid Telephone Card u/s 236(1)(b)	64150003								+
	Phone Unit u/s 236(1)(c)	64150004								+
	Internet Bill u/s 236(1)(d)	64150005								+
	Prepaid Internet Card u/s 236(1)(e)	64150006								+
	Purchase by Auction u/s 230A	64150101								
	Domestic Air Ticket Charge u/s 236B	64150201								
	Sale / Transfer of Immovable Property u/s 236C	64150301								
	Tax Deducted u/s 235C where property purchased & sold within Tax Year	64150302								
	Tax Deducted u/s 235C where property purchased prior to current Tax Year	64150303								
	Functions / Gatherings Charges u/s 236D	64150401								
	Issuance of License to Cable Operators u/s 236F	64150501								
	Renewal of License to Cable Operators u/s 236F	64150502								
	Issuance of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150503								
	Renewal of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150504								
	Screening of Foreign TV drama serial or play (other than in English) u/s 236F	64150505								
	Purchase of other communication by Distributors / Dealers / Wholesalers u/s 236G	64150701								
	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702								
	Purchase by Relations u/s 236H	64150901								
	Issuance / Renewal of License to Dealers / Commission Agents / Attorneys u/s 236J	64151001								
	Purchase / Transfer of Immovable Property u/s 236K	64151101								
	Purchase of International Air Ticket u/s 236L	64151201								
	Banking transactions otherwise than through cash u/s 236P	64151501								
	Education related expenses reimbursed u/s 236R	64151701								
	Advance tax on extraction of minerals u/s 236V	64151904								
	Tobacco u/s 236X	64152101								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax									
	Import of Edible Oil u/s 148 @ 5.5%	64010161								
	Import of Packing Material u/s 148 @ 5.5%	64010181								
	No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045								
	No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 730	64120046								
	No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047								
	No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048								
	No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049								
	No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050								
	Dividend u/s 150 @ 7.5%	64030052								
	Dividend u/s 150 @ 10%	64030053								
	Dividend u/s 150 @ 12.5%	64030054								
	Dividend u/s 150 @ 15%	64030055								
	Return on Investment in sukuk 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								
	Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057								
	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096								+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097								

PART-IV

SECOND SCHEDULE

Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADIT	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) @8%	64060166				
Receipts from Contracts u/s 153(1)(c) @7%	64060264				
Fee for Export related Services u/s 153(2) @1%	64060352				
Export Proceeds u/s 154(1) @1%	64070054				
Foreign Indenting Commission u/s 154(2)	64070151				
Sale Proceeds of goods to exporter u/s 154(3)	64070152				
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153				
Contract Payments to indirect exporter u/s 154(3B)	64070154				
Export Proceeds u/s 154(3C)	64070155				
Prize on Prize Bond u/s 156	64090051				
Winings from Crossword Puzzle u/s 156	64090052				
Winings from Raffle u/s 156	64090053				
Winings from Lottery u/s 156	64090054				
Winings from Quiz u/s 156	64090055				
Winings from Sale Promotion u/s 156	64090056				
Commission / Discount on petroleum products u/s 156A @12%	64090151				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
Brokerage / Commission u/s 233 @5%	64120060				
Brokerage / Commission u/s 233 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651				
Rent of Machinery and equipment u/s 236Q (2)	64151652				
Sales of certain petroleum products u/s 236HA	64151653				
Dividend Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Dividend Specie u/s 236S @12.5%	64151804				
Dividend Specie u/s 236S @25%	64151806				
Dividend Specie u/s 236S @15%	64151807				

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SECOND SCHEDULE

[illegible]

Date	Description	Minimum Tax	Gross out of PTR	Payment	Company Director	Assignment	Attribute	Verification	Import Previous Return			Calculate
	Description	Cash	WCV (G/P)	Erection	Action Used in Particular	Extent of Use	Action (how)	Extent of Use	Initial Assessment	Expenditure	ATV (G/P)	Action
	Building (all types)	30002										
	Ramp for Paved Road	30004										
	Plant Machinery (not otherwise specified)	30001										
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	30009										
	Furniture (excluding IT goods)	30008										
	Technical / Professional books	30004										
	Gravel ground with drainage material (to construct)	30006										
	Others Installation of miners, Oil systems	30006										
	Office Furniture	30007										
	Machinery / Equipment eligible for 1st Year Allowance	30008										
	Motor Vehicle (not plying for hire)	30001										
	Motor Vehicle (plying for hire)	30002										
	Other	30003										
	Aircraft / Aero Engines	30004										

Date	Asset Location	Description	Minimum Tax	Gross out of PTR	Payment	Company Director	Assignment	Attribute	Verification	Import Previous Return		Calculate
		Description	Cash	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		Action	
		Import of plastic raw materials under HSN heading 39.01 to 39.12 US 148	04JUL01									
		Import of tools & utensils 148 @ 0% US	04JUL01									
		Import of Packing Material US 148 @ 0% US	04JUL01									
		Payment for Transport Services for PE of a Non-Resident, i.e. 152.2A(3)(c) Division II, Part III - 1st Schedule	04SEP01									
		Payment for Other Services for PE of a Non-Resident i.e. 152.2A(3)(c) Division I, Part III - 1st Schedule	04OCT05									
		Payment for Service at rate 153.7(A)(1) @ 0%	04JUN02									
		Payment for Service at rate 153.7(A)(1) @ 0%	04JUN07									
		Payment for Service at rate 153.7(A)(1) @ 0%	04DEC06									
		Payment for Goods at 156.1(B) @ 17.5%	04DEC09									

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SECOND SCHEDULE

Data	Payment	Attribute	Verification					Calculate
▶ Employment								
▼ Other Sources				Description	Code	Total	Inadmissible	Admissible
Receipts / Deductions				Deductible Allowances	9009			
				Zakat u/s 60	9001			
▼ Foreign Sources / Agriculture				Profit on Debt etc. u/s 60C	9007			
Foreign Sources				Educational Expenses u/s 60D	9008			
Agriculture				No. of Children for whom tuition fee is paid	900801			
▼ Tax Chargeable / Payments				Charitable Donations u/c 61, Part I, 2nd Schedule	9004			
Deductible Allowances								
Tax Reductions								
Tax Credits								
Adjustable Tax								
Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
Computations								
▶ 116 - Wealth Statement								

Data	Payment	Attribute	Verification					Calculate
▶ Employment								
▼ Other Sources				Description	Code	Total Amount		Tax Reduced
Receipts / Deductions				Tax Reductions	9309			
				Tax Reduction for Full Time Teacher / Researcher (Except teachers of medical professions who derive income from private medical practice)	9302			
▼ Foreign Sources / Agriculture								
Foreign Sources								
Agriculture								
▼ Tax Chargeable / Payments								
Deductible Allowances								
Tax Reductions								
Tax Credits								
Adjustable Tax								
Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
Computations								
▶ 116 - Wealth Statement								

Data	Payment	Attribute	Verification					Calculate
▶ Employment								
▼ Other Sources				Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Receipts / Deductions				Tax Credits	9329			
				Tax Credit for Charitable Donations u/s 61	9311			
▼ Foreign Sources / Agriculture				Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62	9312			
Foreign Sources				Tax Credit for Investment in Health Insurance u/s 62A	93121			
Agriculture				Tax Credit for Contribution to Approved Pension Fund u/s 63	9313			
▼ Tax Chargeable / Payments				Tax Credit u/s 103	9320			
Deductible Allowances				Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Reductions				Tax Credit for persons employing fresh graduates u/s 64C (where strength of freshly qualified graduates employed does not exceed 15% of total number of employees)	9327			
Tax Credits								
Adjustable Tax								
Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
Computations								
▶ 116 - Wealth Statement								

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SECOND SCHEDULE

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▼ Other Sources				Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Receipts / Deductions				Adjustable Tax	640000				
Foreign Sources / Agriculture				Salary of Federal Government Employees u/s 149	64020001				
Foreign Sources				Salary of Provincial Government Employees u/s 149	64020002				
Agriculture				Salary of Corporate Sector Employees u/s 149	64020003				
				Salary of Other Employees u/s 149	64020004				
▼ Tax Chargeable / Payments				Directorship Fee u/s 149(3)	64020005				
Deductible Allowances				Tax Withheld u/s 151 (if amount u/s 7B exceeds 36 million)	64040005				
Tax Reductions				Withdrawal from Pension Fund u/s 156B	64090201				
Tax Credits				Cash Withdrawal from Bank u/s 231A	64100101				+
Adjustable Tax				Certain Banking Transactions u/s 231AA	64100201				+
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				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				+
▶ 116 - Wealth Statement				Motor Vehicle Leasing u/s 231B(1A) (Non-ATL) @4%	64100304				+
				Goods Transport Public Vehicle Tax u/s 234	64130001				+
				Private Vehicle Tax u/s 234	64130003				+
				Electricity Bill of Domestic Consumer u/s 235A	64140101				+
				Telephone Bill u/s 236(1)(a)	64150001				+
				Cellphone Bill u/s 236(1)(a)	64150002				+
				Prepaid Telephone Card u/s 236(1)(b)	64150003				+
				Phone Unit u/s 236(1)(c)	64150004				+
				Internet Bill u/s 236(1)(d)	64150005				+
				Purchase by Auction u/s 236A	64150101				
				Domestic Air Ticket Charges u/s 236B	64150201				
				Sale / Transfer of Immovable Property u/s 236C	64150301				
				Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
				Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
				Functions / Gatherings Charges u/s 236D	64150401				
				Educational Institution Fee u/s 236I	64150901				
				Purchase / Transfer of Immovable Property u/s 236K	64151101				
				Purchase of International Air Ticket u/s 236L	64151201				
				Banking transactions otherwise than through cash u/s 236P	64151501				
				Education related expenses remitted abroad u/s 236R	64151701				
				General insurance premium u/s 236U	64151902				
				Life insurance premium u/s 236U	64151903				
				Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▼ Other Sources				Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Receipts / Deductions				Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Foreign Sources / Agriculture				Dividend u/s 150 @7.5%	64030052				
Foreign Sources				Dividend u/s 150 @15%	64030055				
Agriculture				Tax Withheld u/s 151 (if amount u/s 7B not exceeding 36 million)	64040055				
				Prize on Prize Bond u/s 156	64090051				
▼ Tax Chargeable / Payments				Winnings from Crossword Puzzle u/s 156	64090052				
Deductible Allowances				Winnings from Raffle u/s 156	64090053				
Tax Reductions				Winnings from Lottery u/s 156	64090054				
Tax Credits				Winnings from Quiz u/s 156	64090055				
Adjustable Tax				Profit on debt u/s 7B (amount not exceeding 36 million)	64310056				+
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
				Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052				
				Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053				
▶ 116 - Wealth Statement				Average Rate of tax for Calculation of employment termination benefits (0% To 100%)	6421005401				
				Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
				Average Rate of tax for Calculation of salary arrears (0% To 100%)	6421005601				
				Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				

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SECOND SCHEDULE

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▼ Other Sources				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Receipts / Deductions				Income from Salary	1000				
▼ Foreign Sources / Agriculture				Income / (Loss) from Other Sources	5000				
Foreign Sources				Foreign Income	6000				
Agriculture				Agriculture Income	6100				
▼ Tax Chargeable / Payments				Total Income	9000				
Deductible Allowances				Deductible Allowances	9009				
Tax Reductions				Taxable Income	9100				
Tax Credits				Tax Chargeable	9200				
Adjustable Tax				Normal Income Tax	920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
Computations				Tax Reductions	9309				
▼ 116 - Wealth Statement				Tax Credits	9329				
				Super Tax Chargeable	923181				
				Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
				Refund Adjustment of Other Year(s) against Demand of this Year	92101				
				Withholding Income Tax	9201				
				Advance Income Tax	9202				
				Advance Income Tax u/s 147(A)	92022				
				Admitted Income Tax	9203				
				Demandable Income Tax	9204				
				Refundable Income Tax	9210				

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▼ Other Sources				Description	Code	Amount			Action
Receipts / Deductions				Personal Expenses	7089				
▼ Foreign Sources / Agriculture				Rent	7051				
Foreign Sources				Rates / Taxes / Charge / Cess	7052				
Agriculture				Vehicle Running / Maintenance	7055				
▼ Tax Chargeable / Payments				Travelling	7056				
Deductible Allowances				Electricity	7058				
Tax Reductions				Water	7059				
Tax Credits				Gas	7060				
Adjustable Tax				Telephone	7061				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Asset Insurance / Security	7066				
Computations				Medical	7070				
▼ 116 - Wealth Statement				Educational	7071				
Personal Expenses				Club	7072				
Personal Assets / Liabilities				Functions / Gatherings	7073				
Reconciliation of Net Assets				Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076				
Net Assets				Other Personal / Household Expenses	7087				
				Contribution in Expenses by Family Members	7088				

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▼ Other Sources				Description	Code	Amount			Action
Receipts / Deductions				Agricultural Property	7001				+
▼ Foreign Sources / Agriculture				Commercial, Industrial, Residential Property (Non-Business)	7002				+
Foreign Sources				Business Capital	7003				+
Agriculture				Equipment (Non-Business)	7004				
▼ Tax Chargeable / Payments				Animal (Non-Business)	7005				
Deductible Allowances				Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006				+
Tax Reductions				Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007				+
Tax Credits				Motor Vehicle (Non-Business)	7008				+
Adjustable Tax				Precious Possession	7009				+
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Household Effect	7010				
Computations				Personal Item	7011				
▼ 116 - Wealth Statement				Cash (Non-Business)	7012				
Personal Expenses				Any Other Asset	7013				+
Personal Assets / Liabilities				Assets in Others' Name	7014				+
Reconciliation of Net Assets				Total Assets inside Pakistan	7015				
Net Assets				Assets held outside Pakistan	7016				+
				Personal Expenses	7089				+
				Gift	7091				
				Total Assets	7019				
				Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021				+
				Total Liabilities	7029				

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Code	Description	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
3302	Import of goods	3302								
3303	Import of goods (except those specified in 3302)	3303								
3304	Import of goods (except those specified in 3302 and 3303)	3304								
3305	Import of goods (except those specified in 3302, 3303 and 3304)	3305								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable				Action
Import us\$ 148 @1%	8401002										
Import us\$ 148 @2%	8401004										
Import us\$ 148 @3%	8401005										
Import us\$ 148 @4%	8401006										
Import us\$ 148 @5.5%	8401007										
Import us\$ 148 @6%	8401008										
Import us\$ 148 @2.79%	8401009										
Import us\$ 148 @120%	8401010										
Import of Ship by Ship Breakers us\$ 148(BA) @4.5%	8401011										
Import of plastic raw materials under PCT heading 39.01 to 39.12 us\$ 148	8401012										
Import of Edible Oil us\$ 148 @5.5%	8401013										
Import of Packing Material us\$ 148 @5.5%	8401014										
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident us\$ 152(1A)(a) / Division II, Part III, 1st Schedule	8402002										
Payment for Transport Services to a PE of a Non-Resident us\$ 152(2A)(b) / Division II, Part III, 1st Schedule	8402004										
Payment for Services, Contracts to a Non-Resident us\$ 152(1A)(b) / Division II, Part III, 1st Schedule	8402005										
Fee for Advertisement Services to a Non-Resident us\$ 152(1A)(c) / Division II, Part III, 1st Schedule	8402006										
Insurance / Reinsurance Premium to a Non-Resident us\$ 152(1A)(d) / Division II, Part III, 1st Schedule	8402007										
Payment for Other Services to a PE of a Non-Resident us\$ 152(2A)(b) / Division II, Part III, 1st Schedule	8402008										
Payment for Services us\$ 153(1)(a) @1%	8402009										
Payment for Goods us\$ 153(1)(a) @2.5%	8402010										
Payment for Services us\$ 153(1)(b) @1.5%	8402011										
Payment for Goods us\$ 153(1)(a) @1%	8402012										
Payment for Goods us\$ 153(1)(a) @2.5%	8402013										
Payment for Goods us\$ 153(1)(a) @4.5%	8402014										
Payment for Specified Services us\$ 153(1)(b) @3%	8402015										
Payment for Services us\$ 153(1)(b) @10%	8402016										
Receipts from Contracts us\$ 153(1)(c) @7.5%	8402017										
Receipts from Contracts us\$ 153(1)(c) @10%	8402018										
Fee for Export related Services us\$ 153(2) @1%	8402019										
Deduction of tax from Yam Traders us\$ 153(1)(a)	8402020										
Deduction of tax from Yam Traders us\$ 153(1)(b)	8402021										
No. of imported mobile phones us\$ 148 up to 300 @ Rs. 70	8412004										
No. of imported mobile phones us\$ 148 exceeding 300 up to 1000 @ Rs. 100	8412005										
No. of imported mobile phones us\$ 148 exceeding 1000 up to 2000 @ Rs. 600	8412006										
No. of imported mobile phones us\$ 148 exceeding 2000 up to 3000 @ Rs. 970	8412007										
No. of imported mobile phones us\$ 148 exceeding 3000 up to 5000 @ Rs. 3000	8412008										
No. of imported mobile phones us\$ 148 exceeding 5000 @ Rs. 5000	8412009										
Brokerage / Commission us\$ 233 @5%	8412010										
Brokerage / Commission us\$ 233 @8%	8412011										
Brokerage / Commission us\$ 233 @10%	8412012										
Brokerage / Commission us\$ 233 @12%	8412013										
CNG Station Gas Bill us\$ 234A	8412014										
Fee for Goods Transport Contractor us\$ (43E), Part IV, 2nd Schedule	8412015										
Fee for Carriage Services by Oil Tanker us\$ (43D), Part IV, 2nd Schedule	8412016										

Code	Description	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
8420001	Import of goods	8420001								
8420002	Import of goods (except those specified in 8420001)	8420002								
8420003	Import of goods (except those specified in 8420001 and 8420002)	8420003								
8420004	Import of goods (except those specified in 8420001, 8420002 and 8420003)	8420004								
8420005	Import of goods (except those specified in 8420001, 8420002, 8420003 and 8420004)	8420005								

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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
Registration No.	Proprietor/Member/Partner Name	% in Capital	Capital Amount						
No records found.									

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes	Value	Action							
Business Sector-1									
Business Sector-2									
Business Sector-3									
Business Sector-4									
Business Sector-5									
Residence Status									
Special Tax Rate for Dividend covered under ADOIT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOIT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOIT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOIT									
Professional AOP Firm defined under Part of the First Schedule									
Opt for Property Income to be considered under Normal Tax Regime as it exceeds 4 million									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Refer Note: CNIC No. / PAN No. / as a Director/Member/Association or Partnership Firm/Individual is defined in section 112 of the Income Tax Ordinance, 2001 of the taxpayer/related entity, as it is my knowledge and belief that the information given in this Return / Statement is correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Taxpayer's Declaration									

Electrical Return for Companies

File	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate	Import Previous Return								
Task	11401 (Return of Income) for companies for complete year	Corporation Code							
Items		Registration Number							
Period	01 Jul 2019 - 30 Jun 2020	Tax Year	2020	Valid Up to	31 Dec 2020	Account Date			
File	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate	Import Previous Return								
Corporate Income	Description	Code	Total Amount	Amount of Capital Tax / 15% of Profit / 15% of Total Tax	Amount subject to Normal Tax	Action			
Corporate Income	Income / (Loss) from Property	2000							
Corporate Income	Interest Receipts from Property	2009							
Corporate Income	Rent Receipts or Receipts	2001							
Corporate Income	15% of amount not adjustable against Rent	2007							
Corporate Income	Corporate Dividend under a Contract for Sale of Property	2003							
Corporate Income	Recovery of Unpaid or recoverable Rent allowed as deduction	2004							
Corporate Income	Unpaid Liabilities exceeding three years	2005							
Corporate Income	Total Deductions from Property	2009							
Corporate Income	15% of Rent of Building for Repairs	2011							
Corporate Income	Insurance Premium	2012							
Corporate Income	Local Rates / Tax / Charge / Cess	2020							
Corporate Income	Ground Rent	2024							
Corporate Income	Profit on Capital borrowed for investment in Property	2025							
Corporate Income	Share in Rental Income Paid to WFOE / Foreign	2026							
Corporate Income	Rent Collection Proceedings	2027							
Corporate Income	Legal Service Charges	2028							
Corporate Income	Amount claimed as irrecoverable rent	2029							
Corporate Income	Payment of Liabilities treated as Income	2030							
Corporate Income	Other Deductions against Rent	2031							

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Date	Amortization	Depreciation	Minimum Tax	Option out of TFR	Taxpayer	Company/Division	Attachment	Attribute	Verification	Code	Total Amount	Amount Exempt from TFR Subject to Section 170(e)	Amount Subject to TFR	Calculation	Import Previous Return
1. Property															
2. Business															
3. Capital Assets															
Long Term															
Short Term															
Adjustments															
4. Other Sources															
5. Foreign Source Income															
6. Tax Exempt Income															

Date	Amortization	Depreciation	Minimum Tax	Option out of TFR	Taxpayer	Company/Division	Attachment	Attribute	Verification	Code	Total Amount	Amount Exempt from TFR Subject to Section 170(e)	Amount Subject to TFR	Calculation	Import Previous Return
1. Property															
2. Business															
3. Capital Assets															
Long Term															
Short Term															
Adjustments															
4. Other Sources															
5. Foreign Source Income															
6. Tax Exempt Income															

Date	Amortization	Depreciation	Minimum Tax	Option out of TFR	Taxpayer	Company/Division	Attachment	Attribute	Verification	Code	Total Amount	Amount Exempt from TFR Subject to Section 170(e)	Amount Subject to TFR	Calculation	Import Previous Return
1. Property															
2. Business															
3. Capital Assets															
Long Term															
Short Term															
Adjustments															
4. Other Sources															
5. Foreign Source Income															
6. Tax Exempt Income															

Date	Amortization	Depreciation	Minimum Tax	Option out of TFR	Taxpayer	Company/Division	Attachment	Attribute	Verification	Code	Total Amount	Amount Exempt from TFR Subject to Section 170(e)	Amount Subject to TFR	Calculation	Import Previous Return
1. Property															
2. Business															
3. Capital Assets															
Long Term															
Short Term															
Adjustments															
4. Other Sources															
5. Foreign Source Income															
6. Tax Exempt Income															

Date	Amortization	Depreciation	Minimum Tax	Option out of TFR	Taxpayer	Company/Division	Attachment	Attribute	Verification	Code	Total Amount	Amount Exempt from TFR Subject to Section 170(e)	Amount Subject to TFR	Calculation	Import Previous Return
1. Property															
2. Business															
3. Capital Assets															
Long Term															
Short Term															
Adjustments															
4. Other Sources															
5. Foreign Source Income															
6. Tax Exempt Income															

Date	Amortization	Depreciation	Minimum Tax	Option out of TFR	Taxpayer	Company/Division	Attachment	Attribute	Verification	Code	Total Amount	Amount Exempt from TFR Subject to Section 170(e)	Amount Subject to TFR	Calculation	Import Previous Return
1. Property															
2. Business															
3. Capital Assets															
Long Term															
Short Term															
Adjustments															
4. Other Sources															
5. Foreign Source Income															
6. Tax Exempt Income															

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Part	Annotation	Depreciation	Minimum Tax	Options out of TFR	Payment	Company/Division	Assessment	Article	Verification	Calculation	Input/Output/Status
1	Property										
2	Business										
3	Capital Assets										
4	Other Assets										
5	Foreign Source Income										
6	Net Change in Depreciation										
7	Unrealized Appreciation										
8	Net Change in Tax										
9	Final/Initial/Intermediate/Post-Tax										
10	Computation										

Part	Annotation	Depreciation	Minimum Tax	Options out of TFR	Payment	Company/Division	Assessment	Article	Verification	Calculation	Input/Output/Status
1	Property										
2	Business										
3	Capital Assets										
4	Other Assets										
5	Foreign Source Income										
6	Net Change in Depreciation										
7	Unrealized Appreciation										
8	Net Change in Tax										
9	Final/Initial/Intermediate/Post-Tax										
10	Computation										

Part	Annotation	Depreciation	Minimum Tax	Options out of TFR	Payment	Company/Division	Assessment	Article	Verification	Calculation	Input/Output/Status
1	Property										
2	Business										
3	Capital Assets										
4	Other Assets										
5	Foreign Source Income										
6	Net Change in Depreciation										
7	Unrealized Appreciation										
8	Net Change in Tax										
9	Final/Initial/Intermediate/Post-Tax										
10	Computation										

Part	Annotation	Depreciation	Minimum Tax	Options out of TFR	Payment	Company/Division	Assessment	Article	Verification	Calculation	Input/Output/Status
1	Property										
2	Business										
3	Capital Assets										
4	Other Assets										
5	Foreign Source Income										
6	Net Change in Depreciation										
7	Unrealized Appreciation										
8	Net Change in Tax										
9	Final/Initial/Intermediate/Post-Tax										
10	Computation										

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Building (all types)	33001										
Ramp for Disabled Persons	33002										
Plant / Machinery (not Otherwise specified)	33003										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33004										
Furniture (including fittings)	33005										
Technical / Professional Books	33006										
Below ground installations of mineral Oil concerns	33007										
Offshore Installations of mineral Oil concerns	33008										
Office Equipment	33009										
Machinery / Equipment eligible for 1st Year Allowance	33010										
Motor Vehicle (not plying for hire)	33011										
Motor Vehicle (plying for hire)	33012										
Ships	33013										
Aircraft / Aero Engines	33014										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate	
Description						Code	Template / View the Columns: Description, Code, Tax Calculation, Adjustable, Number for the Template, Date, Double Support, Review of the return, Company, Action					
Import of 1st 10% @ 1%						33015						
Import of 1st 10% @ 1%						33016						
Import of 1st 10% @ 1%						33017						
Import of 1st 10% @ 1%						33018						
Import of 1st 10% @ 1%						33019						
Import of 1st 10% @ 1%						33020						
Import of 1st 10% @ 1%						33021						
Import of 1st 10% @ 1%						33022						
Import of 1st 10% @ 1%						33023						
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Import of 1st 10% @ 1%						33166						
Import of 1st 10% @ 1%						33167						
Import of 1st 10% @ 1%						33168						
Import of 1st 10% @ 1%						33169						
Import of 1st 10% @ 1%						33170						
Import of 1st 10% @ 1%						33171						
Import of 1st 10% @ 1%						33172						
Import of 1st 10% @ 1%						33173						
Import of 1st 10% @ 1%						33174						
Import of 1st 10% @ 1%						33175						
Import of 1st 10% @ 1%						33176						
Import of 1st 10% @ 1%						33177						
Import of 1st 10% @ 1%						33178						
Import of 1st 10% @ 1%						33179						
Import of 1st 10% @ 1%						33180						
Import of 1st 10% @ 1%						33181						
Import of 1st 10% @ 1%						33182						
Import of 1st 10% @ 1%						33183						
Import of 1st 10% @ 1%						33184						
Import of 1st 10% @ 1%						33185						
Import of 1st 10% @ 1%						33186						
Import of 1st 10% @ 1%												

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Attributes					Value					Action
Business Sector-1									+ @	
Business Sector-2									+ @	
Business Sector-3									+ @	
Business Sector-4									+ @	
Business Sector-5									+ @	
Person Status									+ @	
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)									+ @	
Residence Status									+ @	
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule									+ @	
Special Tax Rate for Dividend covered under AODT										
Special Tax Rate for Royalty / Fee for Technical Services covered under AODT										

Link	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
1. Under Part II of the Income Tax Ordinance, 2001, the rates of tax on income of companies are prescribed. The rates of tax on income of companies are prescribed in the Schedule to the Income Tax Ordinance, 2001. The rates of tax on income of companies are prescribed in the Schedule to the Income Tax Ordinance, 2001. The rates of tax on income of companies are prescribed in the Schedule to the Income Tax Ordinance, 2001.									

Part-II-Q Instructions for Filing in Return Form & Wealth Statement	
Form	Instructions
General	The following persons are required to furnish a return of income for a tax year: (a) Every company. (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000. (c) Every non-profit organization as defined in clause (35) of section 2. (d) Every welfare institution approved under clause (56) of Part I of the Second Schedule. (e) Every person who has been charged to tax in respect of any of the two preceding tax years. (f) Every person who claims a loss carried forward under this Ordinance for a tax year. (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces, or areas in a Cantonment, or the Islamabad Capital Territory. (h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area. (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area. (j) Every person who owns a motor vehicle having engine capacity above 1000 CC. (k) Every person who has obtained National Tax Number. (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand. (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan. (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year. (o) Every individual & AOP deriving property income exceeding Rs. 200,000. The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1): (a) Return on which CNIC is missing or incorrect or invalid. (b) Return on which mandatory fields marked by * are empty. (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001). (d) Return which is not filed in the prescribed form. (e) Return which is not filed in the prescribed mode. Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to fixed final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed. Individuals deriving income under the head Business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved. Individuals, including members of AOPs or directors of Companies must file Wealth Statement. Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (https://irs.fbr.gov.pk/irpsys/publicxpljoin.shtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants, Individuals having income under the head Salary & Individuals declaring taxable income of one million and more or turnover or receipts exceeding fifty million. However, all others are also encouraged to electronically file Return. Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk. Taxpayers may seek guidance through the following modes: By calling Helpline 0800 00 227 651 111-227-227. By visiting the nearest Taxpayer Facilitation Centre (TFC) list of which can be downloaded from FBR website at http://www.fbr.gov.pk. Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk.
IT-1B	Only Foreign Income (Net Loss) should be declared.
IT-2	Only Agriculture Income (Net Loss) should be declared.
IT-1B	Only Agriculture Income (Net Loss) should be declared.
IT-2	Only Agriculture Income (Net Loss) should be declared.
IT-1B	Tax Credits include Tax Credits for the following:
IT-2	Tax Credits include Tax Credits for the following:
Annex-E	Share in taxed income from AOP, Charitable Donations u/s 61.
Annex-F	Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62, Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) u/s 62, u/s 63.
Annex-E	Taxpayers wanting to opt out of Final Tax Regime (FTR) u/s (56B), (56C), (56D), (56E), (56F), (56G), Part IV Second Schedule, must file Annex-E.
Annex-F	Only Personal / Household (Non-Business) expenses should be declared.
Annex-F	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family, more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.
Wealth Statement	If rows provided in any segment are inadequate, additional rows may be inserted.
Wealth Statement	All assets must be declared at cost, including ancillary expenses.
Wealth Statement	If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.
Wealth Statement	If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.
Wealth Statement	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Tractor, etc.
Wealth Statement	Assets created, whether in Pakistan or abroad, in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).
Wealth Statement	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value.

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2020

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1E)
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*		Tax Year		2020	
CNIC*		NTN			
Address*					

Sr	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
1	Income/(loss) from property	2000			
2	Gains / (Loss) from Capital Assets	4000			
3	Income / (Loss) from Other Sources	5000			
4	Foreign Income	6000			
5	Share in untaxed Income from AOP	3131			
6	Share in Taxed Income from AOP	3141			
7	Total Income*	9000			
			Total	Inadmissible	Admissible
8	Deductible Allowances [9+10+11]	9009			
9	Zakat u/s 60	9001			
10	Deductible Allowance for Profit on Debt u/s 60C	9007			
11	Educational expenses u/s 90D	9008			
12	Taxable Income [7-8]*	9100			
13	Tax Chargeable [Col.C 14-15+25]	9200			
14	Normal Income Tax	920000			
15	Tax Credits	9329			
16	Tax Paid [Sr. 18 + 19 + 25 + Sr.1 Annex-A]	64220057			
17	Advance Income Tax	9202			
18	Admitted Income Tax	9203			
19	Refundable Income Tax [13-17 if <0]	9210			
20	Demandable Income Tax [13-17 if >0]	9204			
21	Refund Adjustment of Other Year(s) against Demand of this Year [20]	92101			
22	Agriculture Income	6100			
23	Agriculture Income Tax	9291			
			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
24	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001			
25	Import of Mobile u/s 148	64120045			
26	Dividend u/s 150 @ 7.5%	64030052			
27	Dividend u/s 150 @ 15%	64030055			
28	Yield on Bahbood certificates/Pensioners benefit account	64030071			
29	Profit on Debt u/s 7B	64310066			
30	Income from property u/s 15(5)	64080052			
31	Prize on Prize Bond u/s 156	64090051			
32	Winnings from Crossword Puzzle u/s 156	64090052			
33	Winnings from Raffle u/s 156	64090053			
34	Winnings from Lottery u/s 155	64090054			
35	Winnings from Quiz u/s 156	64090055			
36	Winnings from Sale Promotion u/s 156	64090056			
37	Dividend in specie u/s 236S @ 7.5%	64151802			
38	Dividend in specie u/s 236S @ 15%	64151907			
39	Advance tax on registering or attesting transfer of immovable property u/s 141	64151951			
40	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051			
41	Capital Gains on Immovable Property u/s 37(1A) @ 5%	64220052			
42	Capital Gains on Securities u/s 37A @ 0%	64220151			
43	Capital Gains on Securities u/s 37A @ 5%	64220153			
44	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
45	Capital Gains on Securities u/s 37A @ 10%	64220159			
46	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
47	Capital Gains on Securities u/s 37A @ 15%	64220156			

Signature: _____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Date: _____

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2020						
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year 2020	
CNIC*					NTN*	
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income/(loss) from property (2+3+4)	2000				
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Income from Business	3000				
6	Gains / (Loss) from Capital Assets (including securities)	4000				
7	Income / (Loss) from Other Sources [Sum of 8 to 16] + [Sum of 17 to 19]	5000				
8	Receipts from Other Sources	5029				
9	Royalty	5002				
10	Profit on Debt (Interest Yield, etc)	5003				
11	Profit on Debt (if amount u/s 7B exceeds Rs. 36 million)	500312				
12	Ground Rent	5004				
13	Rent from sub lease of Land or Building	5005				
14	Rent from lease of Building with Plant and Machinery	5006				
15	Annuity/pension	5007				
16	Other Receipts	5028				
17	Deductions from Other Sources	5069				
18	Accounting Depreciation	5064				
19	Other Deductions	5068				
20	Foreign income	6000				
21	Foreign Business Income/Loss	6039				
22	Foreign Property Income/Loss	6029				
23	Foreign Capital Gain Income/Loss	6049				
24	Foreign Other Sources Income/Loss	6059				
25	Share in untaxed Income from ACP	3131				
26	Share in Taxed Income from ACP	3141				
27	Total Income*	9000				
			Total	Inadmissible	Admissible	
28	Deductible Allowances [29+30+31+32]	9009				
29	Zakat u/s 60	9001				
30	Workers Welfare Fund u/s 60A	9002				
31	Deductible Allowance for Profit on Debt u/s 60C	9007				
32	Educational expenses u/s 60D	9008				
33	Taxable Income [27-28]*	9100				
34	Tax Chargeable	9200				
35	Normal Income Tax	920000				
36	Tax Credits	9329				
37	Difference of Minimum Tax Chargeable u/s 118/ 153	923192				
38	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [≤ (35-36+37)]	923196				
39	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
40	Difference of Minimum Tax Chargeable u/s 113	923194				

PART-IV**SECOND SCHEDULE**

Computations	41	Turnover / Tax Chargeable u/s 113 @0.25%	923152			
	42	Turnover / Tax Chargeable u/s 113 @0.3%	923153			
	43	Turnover / Tax Chargeable u/s 113 @0.75%	923155			
	44	Turnover / Tax Chargeable u/s 113 @1.5%	923150			
		Turnover / Minimum Tax Chargeable u/s 113 in case traders having turnover upto Rs. 100 million @0.5%	923206			
	45	Tax Paid [as per 46 + 47 + 53 + Annex'A']				
	46	Advance Income Tax	9202			
	47	Admitted Income Tax	9203			
	48	Refundable Income Tax [34-45 if <0]	9210			
	49	Demandable Income Tax [34-45 if >0]	9204			
Verification	50	Refund Adjustment of Other Year(s) against Demand of this Year [-49]	92101			
	51	WWF	920900			
	52	Agriculture Income	6103			
	53	Agriculture Income Tax	9291			
	_____, CNIC No. _____, in my capacity as Self / 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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature:		Date:				

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		2020
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable	
			A	B	C	
54	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 52 to 145]	640001				
55	Attributable income from controlled foreign company u/s 109A @15%	64030055				
56	Import u/s 148 @1%	64010052				
57	Import u/s 148 @2%	64010054				
58	Import u/s 148 @3%	64010055				
59	Import u/s 148 @4%	64010058				
60	Import u/s 148 @4.5%	64010059				
61	Import u/s 148 @5.5%	64010061				
62	Import u/s 148 @6%	64010062				
63	Import u/s 148 @ 1.75%	64010081				
64	Import u/s 148 @ 2.75%	64010082				
65	Import u/s 148 @ 4.125%	64010083				
66	Import of Edible Oil u/s 148 @5.5%	64010161				
67	Import of Packing Material u/s 148 @5.5%	64010181				
68	Import of Mobile u/s 148	64120045				
69	Dividend u/s 150 @7.5%	64030052				
70	Dividend u/s 150 @ 15%	64030055				
71	Yield on Behood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071				
72	Return on investment in sukuk u/s 5AA	64030098				
73	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
74	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
75	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
76	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
77	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
78	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
79	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
80	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
81	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
82	Payment for Goods, Services, Contracts, Rent etc. to a Non-Resident covered under ADDT	64050098				
83	Payment for foreign produced commercials to a non-resident u/s 152A	64050100				
84	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094				
85	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095				
86	Fee for offshore digital services to a non-resident u/s 152(1C)	64050057				
87	Payment for Goods u/s 153(1)(a) @1%	64060052				
88	Payment for Goods u/s 153(1)(a) @1.5%	64060053				

Final / Fixed / Average / Relevant / Reduced Rate Regime

PART-IV

SECOND SCHEDULE

89	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055		
90	Payment for Goods u/s 153(1)(a) @ 4.5%	64060059		
91	Payment for Services u/s 153(1)(b) @ 1%	64060152		
92	Payment for services u/s 153(1)(b) @ 1.5%	64060153		
93	Payment for Services u/s 153(1)(b) @ 2%	64060164		
94	Payment for Services u/s 153(1)(b) @ 10%	64060170		
95	Receipts from Contracts u/s 153(1)(c) @ 7.5%	64060265		
96	Receipts from Contracts u/s 153(1)(c) @ 10%	64060270		
97	Fee for Export related Services u/s 153(2) @ 1%	64060362		
98	Deduction of Tax from Yarn Traders u/s 153(1)(a)	6406081		
99	Deduction of Tax from Yarn Traders u/s 153(1)(b)	6406082		
100	Export Proceeds u/s 154 @ 1%	64070054		
101	Foreign Indenting Commission u/s 154(2) @ 5%	64070151		
102	Sale proceeds of goods to exporter u/s 154(3)	64070152		
103	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153		
104	Contract payments to indirect exporter u/s 154(3B)	64070154		
105	Export Proceeds u/s 154(3C)	64070155		
106	Income from Property u/s 156	64090052		
107	Prize on Prize Bond u/s 156	64090051		
108	Winnings from Crossword Puzzle u/s 156	64090052		
109	Winnings from Raffle u/s 156	64090053		
110	Winnings from Lottery u/s 156	64090054		
111	Winnings from Quiz u/s 156	64090055		
112	Winnings from Sale Promotion u/s 156	64090055		
113	Commission / Discount on petroleum products u/s 156A @ 12%	64090151		
114	Brokerage / Commission u/s 233 @ 5%	64120060		
115	Brokerage / Commission u/s 233 @ 8%	64120065		
116	Brokerage / Commission u/s 233 @ 10%	64120070		
117	Brokerage / Commission u/s 233 @ 12%	64120074		
118	CNG Station Gas Bill u/s 234A	64130151		
119	Electricity Bill of Commercial Consumer u/s 235	64140051		
120	Electricity Bill of Industrial Consumer u/s 235	64140052		
121	Lease of rights to collect tolls u/s 236A(3)	64150102		
122	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653		
123	Payment for rent / right to use machinery / equipment u/s 236C	64151651		
124	Rent of machinery & equipment u/s 236C(2)	64151652		
125	Dividend in specie u/s 236S @ 7.5%	64151802		
126	Dividend in specie u/s 236S @ 15%	64151807		
127	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051		
128	Capital Gains on Immovable Property u/s 37(1A)	64220052		
129	Capital Gains on Securities u/s 37A @ 0%	64220151		
130	Capital Gains on Securities u/s 37A @ 5%	64220153		
131	Capital Gains on Securities u/s 37A @ 7.5%	64220157		
132	Capital Gains on Securities u/s 37A @ 10%	64220158		
133	Capital Gains on Securities u/s 37A @ 12.5%	64220155		
134	Capital Gains on Securities u/s 37A @ 15%	64220156		
135	Purchase of Locally Produced Edible Oil/Vegetable Ghee u/s 148A @ 2%	64310053		
136	Receipts from shipping business of a resident person u/s 7A	64310055		
137	Profit on Debt u/s 7B	64310056		
138	Fee for transport services outside Pakistan under clause (3), Part-II, Second Schedule @ 1%	64310061		
139	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062		
140	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063		

Final / Fixed / Average / Relevant / Reduced Rate Regime

PART-IV**SECOND SCHEDULE**

	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule			
141	@3.75%	64310071		
	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor			
142	u/c (43D) and (43E), Part IV, 2nd Schedule	64320051		

Signature: _____ Date: _____

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name/ CNIC			Tax Year	2020
Sr.	Description	Code	NTN Receipts / Value A	Tax Collected / Deducted / Paid B
1	Adjustable Tax (Sum of 2 to 61)	840000		
2	Import tax 148 @1%	84010002		
3	Import tax 148 @2%	84010004		
4	Import tax 148 @3%	84010006		
5	Import tax 148 @4%	84010008		
6	Import tax 148 @4.5%	84010009		
7	Import tax 148 @5.5%	84010011		
8	Import tax 148 @6%	84010012		
9	Directorship Fee us 119(3) @20%	84020005		
10	Tax with held us 151 (if amount us 76 exceeds 36 million)	84040005		
11	Payment for Goods, Services, Commodity, Rent, etc. to a Non-Resident us 152(2)	84050007		
12	Profit on Debt to a Non-Resident us 152(2)	84050008		
13	Payment for Goods to a PE of a Non-Resident us 152(2)(a) / Division II, Part III, 1st Schedule	84050009		
14	Payment for Contracts to a PE of a Non-Resident us 152(2)(c) / Division II, Part III, 1st Schedule	84050012		
15	Payment for Goods us 153(1)(a) @1%	84060002		
16	Payment for Goods us 153(1)(a) @1.5%	84060003		
17	Payment for Goods us 153(1)(a) @2.5%	84060005		
18	Payment for Goods us 153(1)(a) @4.5%	84060009		
19	Payment of Royalty to resident person us 153B @ 15%	84060022		
20	Withdrawal from Pension Fund us 153B	84060021		
21	Cash Withdrawal from Bank us 217A	84100101		
22	Cash in Banking Transactions us 231AA	84100201		
23	Motor Vehicle Registration Fee us 237(B)(1)	84100301		
24	Motor Vehicle Transfer Fee us 237(B)(2)	84100302		
25	Motor Vehicle Sale us 237(B)(3)	84100303		
26	Motor Vehicle Leasing us 237(B)(4) @4%	84100304		
27	Margin Financing, Margin Lending or Securities Lending us 233AA	84120201		
28	Goods Transport Public Vehicle Tax us 234	84130001		
29	Passenger Transport Public Vehicle Tax us 234	84130002		
30	Private Vehicle Tax us 234	84130003		
31	Electricity Bill of Domestic Consumer us 235A	84140101		

32	Telephone Bill us 236(1)(a)	84150001		
33	Cellphone Bill us 236(1)(a)	84150002		
34	Prepaid Telephone Card us 236(1)(b)	84150003		
35	Phone Unit us 236(1)(c)	84150004		
36	Internet Bill us 236(1)(d)	84150005		
37	Prepaid Internet Card us 236(1)(e)	84150006		
38	Purchase by Auction us 236A	84150010		
39	Domestic Air Ticket Charges us 236B	84150021		
40	Sale / Transfer of Immovable Property us 236C	84150031		
41	Functions / Gatherings Charges us 236D	84150041		
42	Issuance of License to Cable Operators us 236F	84150061		
43	Renewal of License to Cable Operators us 236F	84150062		
44	Issuance of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Licensing Rights us 236F	84150063		
45	Renewal of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Licensing Rights us 236F	84150064		
46	Screening of Foreign TV drama serial or play (other than in English) us 236F	84150065		
47	Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G	84150071		
48	Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236G	84150072		
49	Purchase by Retailers us 236H	84150081		
50	Purchase by others from Retailers us 236H	84150084		
51	Educational Institution Fee us 236I	84150091		
52	Issuance / Renewal of License to Dealers / Commission Agents / Agents us 235J	84151001		
53	Purchase / Transfer of Immovable Property us 236K	84151101		
54	Purchase of International Air Ticket us 236L	84151101		
55	Banking transactions otherwise than through cash us 236N	84151101		
56	Educational related expenses remitted abroad us 236N	84151101		
57	Advance tax on general insurance premium us 236N	84151102		
58	Advance tax on life insurance premium us 236N	84151103		
59	Advance tax on redemption of insurance us 236N	84151104		
60	Advance tax on interest us 236N	84151104		
61	Advance tax on income through bank, debit, prepaid cards us 236N	84151105		
Signature:				Page

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*		Tax Year		2020		
CNIC*		NTN				
Busine						
Sr.	Description	Code	Total Amount A	Amount Subject to Final Tax B	Amount Subject to Normal Tax C	
1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3020				
2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
4	Cost of Sales / Services (sum of 5 to 15-16)	3030				
5	Opening Stock	3039				
6	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
7	Saleses / Wages	3071				
8	Fuel	3072				
9	Power	3073				
10	Gas	3074				
11	Stores / Spares	3076				
12	Repair / Maintenance	3077				
13	Other Direct Expenses	3083				
14	Accounting Amortization	3087				
15	Accounting Depreciation	3088				
16	Closing Stock	3069				
17	Gross Profit / (Loss) [1-4]	3103				
18	Other Revenues (Sum of 19 to 22)	3129				
19	Accounting Gain on Sale of Intangibles	3115				
20	Accounting Gain on Sale of Assets	3119				
21	Others	3128				
22	Share in untaxed income from ADP	3131				

23	Share in Taxed Income from ADP	3141			
24	Management, Administrative, Selling & Financial Expenses (Sum of 25 to 44)	3199			
25	Rent	3151			
26	Rates / Taxes / Cess	3152			
27	Salaries / Wages / Perquisites / Benefits	3154			
28	Traveling / Conveyance / Vehicles Running / Maintenance	3156			
29	Electricity / Water / Gas	3158			
30	Communication	3182			
31	Repair / Maintenance	3165			
32	Stationery / Printing / Photocopies / Office Supplies	3186			
33	Advertisement / Publicity / Promotion	3168			
34	Insurance	3170			
35	Professional Charges	3171			
36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
37	Brokerage / Commission	3178			
38	Irrecoverable Debts written off	3186			
39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
40	Other Indirect Expenses	3180			
41	Accounting (Loss) on Sale of Intangibles	3195			
42	Accounting (Loss) on Sale of Assets	3196			
43	Accounting Amortization	3197			
44	Accounting Depreciation	3198			
45	Accounting Profit / (Loss) [17-18-24]	3200			

Annex-B						2/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*		Tax Year		2020		
CNIC*		NTN*				
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	

PART-IV

SECOND SCHEDULE

		A	B	C
	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years			
46		3270		
47	Unadjusted (Loss) from Business for 2014	327014		
48	Unadjusted (Loss) from Business for 2015	327015		
49	Unadjusted (Loss) from Business for 2016	327016		
50	Unadjusted (Loss) from Business for 2017	327017		
51	Unadjusted (Loss) from Business for 2018	327018		
52	Unadjusted (Loss) from Business for 2019	327019		
Statement of Affairs / Balance Sheet				
53	Total Assets (Sum of 54 to 59)	3349		
54	Land	3301		
55	Building (all types)	3302		
56	Plant / Machine y / Equipment / Furniture (including fittings)	3303		
	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
58	Stocks / Stores / Spares	3315		
59	Cash / Cash Equivalents	3319		
60	Total Equity / Liabilities (Sum of 61 to 63)	3359		
61	Capital	3352		
62	Borrowings / Debt / Loan	3371		
	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		
63				
Signature:		Date:		

Annex-C				
Inadmissible / Admissible Deductions				
Name*		Tax Year	2020	
CNIC*		NTN	Code	Amount
Sr.	Description			
1	Inadmissible Deductions (Sum of 2 to 29)		3239	
2	Add Backs u/s 28(2) Provision for Doubtful Debts		3201	
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets		3202	
4	Add Backs Provision for Diminution in Value of Investment		3203	
5	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains		3205	
6	Add Backs u/s 21(b) Amount of Tax Deducted at Source		3206	
7	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid		3207	
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit		3208	
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds		3209	
	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source		3210	
10				
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation		3211	
12	Add Backs u/s 21(h) Personal Expenditure		3212	
	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserve / Funds or Capitalized		3204	
13				
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an ADP to its member		3213	
	Add Backs u/s 21(f) expenditure under a single account head exceeding prescribed amount not paid through prescribed mode		3215	
15				
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode		3216	
17	Add Backs u/s 21(n) Capital Expenditure		3217	
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income		3218	
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years		3219	
20	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	
21				
22	Add Backs Tax Gain on Sale of Intangibles		3225	

PART-IV

SECOND SCHEDULE

25	Add Backs Tax Gain on Sale of Assets	3228
26	Add Backs u/s 21(va) commission in excess of 0.2% of gross amount of supplies to a person not appearing in AIT, in third schedule to Sales Tax Act, 1990.	3227
26a	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230
26b	Add Backs Accounting (Loss) on Sale of Intangibles	3236
27	Add Backs Accounting (Loss) on Sale of Assets	3236
28	Add Backs Accounting Amortization	3237
29	Add Backs Accounting Depreciation	3238
30	Other Inadmissible Deductions	3234
31	Admissible Deductions (Sum of 31 to 40)	3259
32	Accounting Gain on Sale of Intangibles	3245
33	Accounting Gain on Sale of Assets	3246
34	Tax Amortization for Current Year	3247
35	Tax Depreciation / Initial Allowance for Current Year	3248
36	Pre-Commencement Expenditure / Deferred Cost	3250
37	Other Admissible Deductions	3254
38	Tax (Loss) on Sale of Intangibles	3255
39	Tax (Loss) on Sale of Assets	3256
40	Unabsorbed Tax Amortization for Previous Years	3257
41	Unabsorbed Tax Depreciation for Previous Years	3259

Signature:

Date:

Annex II Depreciation, Initial Allowance & Amortization													
Name/ SNC										Tax Year NTN	2020		
Sl.	Description	Code	WDV (P) A	Depreciation E	Adjusted Cost Previously in Position C	Extent of Use D	Addition (New) F	Extent of Use H	Rate I	Initial Allowance G	Rate J	Expenditure K	WDV (CF) L
Depreciable	1 Building (30 years)	330201				100%		100%	10%	100%			
	2 Group of Unseated Persons	330304				100%		100%	10%	100%			
	3 Other machinery (see instructions specified)	330301				100%		100%	25%	100%			
	4 Computer hardware & allied items / equipment used in manufacture of IT	330302				100%		100%	35%	100%			
	5 Intangible (including fittings)	330303				100%		100%	0%	100%			
	6 Furniture (Professional Goods)	330304				100%		100%	25%	100%			
	7 Leasehold improvements of a nature of improvements	330305				100%		100%	15%	100%			
	8 Leasehold improvements of a nature of improvements	330306				100%		100%	15%	100%			
	9 Office equipment	330307				100%		100%	15%	100%			
	10 Machinery & equipment eligible for 10% year	330308				100%		100%	10%	100%			
Amortization	11 Motor Vehicle (not being for hire)	330401				100%		100%	20%	100%			
	12 Motor Vehicle (not being for hire)	330402				100%		100%	20%	100%			
	13 Ship	330501				100%		100%	20%	100%			
	14 Aircraft	330601				100%		100%	20%	100%			
	15 Tax Expenditure / Initial Allowance for Current Year	3308							100%		100%		
	Description	Code	WDV (P) A	Expenditure in Current Year B	Extent of Use D	Amortization E							
	16 Intangible	3309											
	17 Intangible	3309											
	18 Intangible	3309											
	19 Expenditure providing long term value (high cost)	332016											
20 Tax Expenditure for Current Year	3327												
21 Pre-construction / expenditure	3328												
Total													

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SECOND SCHEDULE

Annex-B							
Name/ CNIC						Tax Year NTN	2020
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable
A	B	C	D	E			
1	Minimum Tax Chargeable (Gole Sum of 2 to 6)						
2	Import us 143 @1%	64010052					
3	Import us 143 @2%	64010054					
4	Import us 143 @3%	64010056					
5	Import us 143 @4%	64010058					
6	Import us 143 @5%	64010062					
7	Import of Edible Oil us 148 @5.5%	64010161					
8	Import of Packing Material us 148 @6.5%	64010181					
9	Import of Plastic Raw Material us 148 @ 1.75%	64010081					
10	Import us 148 @ 4.125%	64010083					
11	Import us 148 @ 2.75%	64010082					
12	Import of ships by ship brokers us 148/149 @ 4.6%	64010055					
13	Payment for contract for construction, assembly or installation to a non-resident us 152(1A)	64050082					
14	Payment for transport services to a PE of a non-resident us 152(2A)(a)	64050084					
15	Payment for services contracts to a non-resident us 152(1A)(b)	64050085					
16	Fee for Advertisement Services to a non-resident us 152(1A)(d)	64050054					
17	Insurance/insurance premium to a non-resident us 152(1AA)	64050055					
18	Payment for other services for PE of a non-resident us 152(2A)(b)	64050095					
19	Payment for Services us 152(1)(b) @1%	64050152					
20	Payment for goods us 152(1)(a) @ 0.25%	64050082					
21	Payment for goods us 152(1)(a) @ 2.5%	64050055					
22	Payment for goods us 152(1)(a) @ 4.5%	64050059					
23	Payment for Services us 152(1)(b) @ 1.5%	64050155					
24	Payment for special for Services us 152(1)(b) @ 3%	64050156					
25	Payment for Services us 152(1)(b) @2%	64050154					
26	Payment for Services us 152(1)(b) @10%	64050170					
27	Payment for Services us 152(1)(b) @12%	64050180					
28	Receipts from Contracts us 153(1)(a) @7.5%	64050265					
29	Receipts from Contracts us 153(1)(a) @10%	64050270					
30	Payment for Goods us 153(1)(a) @1%	64050082					
31	Payment for Goods us 153(1)(a) @1.5%	64050083					
32	Payment for Goods us 153(1)(a) @4.5%	64050059					

33	Fee for Export related Services us 153(2) @1%	64050362					
34	Deduction of Tax from rem us 153(1)(e)	64050281					
35	Deduction of Tax from rem us 153(1)(e)	64050282					
36	Brokerage / Commission us 233 @8%	64120066					
37	Brokerage / Commission us 233 @10%	64120070					
38	Brokerage / Commission us 233 @12%	64120074					
39	Brokerage / Commission us 233 @5%	64120060					
40	Number of imported mobile phones us 148 upto 305 @ Rs.70	64120045					
41	Number of imported mobile phones us 148 exceeding 305 upto 1005 @ Rs.100	64120046					
42	Number of imported mobile phones us 148 exceeding 1005 upto 2635 @ Rs.550	64120047					
43	Number of imported mobile phones us 148 exceeding 2635 upto 3635 @ Rs.670	64120018					
44	Number of imported mobile phones us 148 exceeding 3635 upto 5035 @ Rs.3000	64120049					
45	Number of imported mobile phones us 148 exceeding 5035 @ Rs.5200	64120019					
46	C.N.G. Station Gas Bill us 234A	64130151					
47	Fee for Goods Transport Contractor us (42b) Part IV Second Schedule	64120053					
48	Fee for Carriage Services by Oil Tanker us (42D) Part IV Second Schedule	64120051					
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
A	B	C	D	E			F
49	Export Proceeds us 154(1) @1%	64070054					
50	Foreign Indenting Commission us 154(2)	64070151					
51	Sale Proceeds of goods to exporter us 154(3)	64070152					
52	Sale Proceeds of goods by individual undertaking us 154(3A)	64070153					
53	Contract Payments to indirect exporter us 154(3C)	64070154					
54	Export Proceeds us 154(3C)	64070155					
55	Commission / Discount on petroleum products us 168A @12%	64050151					

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex F				
Personal Expenses				
Name*				Tax Year
CNIC*				2020
Sr.	Description	Code	Amount	
1	Personal Expenses (Sum of 2 to 18 minus 17)	7089		
2	Rent	7051		
3	Rubber / Tires / Change / Cass	7082		
4	Vehicle Running / Maintenance	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Persons / Household Expenses	7087		
17	Contribution in Expenses by Family Members (Sum of 18 to 21)	7088		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature		Date		

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001										1/4
Name*									Tax Year	
CNIC*									2020	
Resident									NTN	
Business										
Agricultural Property	1	Agricultural Property (Sum of 1 i to 1 x)							7001	
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i							7001		
	ii							7001		
	iii							7001		
	iv							7001		
	v							7001		
	vi							7001		
	vii							7001		
	viii							7001		
	ix							7001		
	x							7001		
	Industrial Property	2	Commercial, Industrial, Residential Property (Non-Business) (Sum of 2 i to 2 x)							7002
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost	
i								7002		
ii								7002		

PART-IV

SECOND SCHEDULE

Residential, Commercial	iv					7002	
	v					7002	
	vi					7002	
	vii					7002	
	viii					7002	
	ix					7002	
	x					7002	
	3	Business Capital					7002
	Enter name, share percentage & capital amount in each ACP					Share %	Code
							7003
Business Capital	i						7003
	ii						7003
	iii						7003
	i	Enter consolidated capital amount of all Sole Proprietorships				100%	7003
Equipment	4	Equipment, etc. (Non-Business) (Sum of 4 i to 4 iv)					7004
	Description					Code	Value at Cost
	i						7004
	ii						7004
	iii						7004
	iv						7004
Signatures: _____ Date: _____							
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001 2/4							
Name*						Tax Year	2020
CNIC*						NTN	

Animal	5	Animal (Non-Business) (Sum of 5 i to 5 iv)					7005
	Description					Code	Value at Cost
	i	Livestock					7005
	ii	Pet					7005
	iii	Unspecified					7005
Investment	iv	Unspecified					7005
	6	Investment (Non-Business) (Sum of 6 i to 6 xiii)					7006
	Form		Account / Instrument No.	Institution Name / Individual CNIC		Share %	Code
							Value at Cost
	i	Account					7006
		Current					7006
		Current					7006
		Fixed Deposit					7006
		Fixed Deposit					7006
		Profit / Loss Sharing					7006
		Profit / Loss Sharing					7006
		Saving					7006
		Saving					7006
	ii	Annuity					7006
	iii	Bond					7006
	iv	Certificate					7006
	v	Debenture					7006
	vi	Deposit					7006
		Term Deposit					7006
		Term Deposit					7006
	vii	Fund					7006
	viii	Instrument					7006
	ix	Insurance Policy					7006
	x	Security					7006

PART-IV

SECOND SCHEDULE

	xi	Stock / Share				7006	
	xii	Unit				7006	
	xiii	Others				7006	
	7	Debt (Non-Business) [Sum of 7 i to 7 vii]					7007
		Form	No.	INSURANCE NUMBER / IDENTIFICATION	Share %	Code	Value at Cost
	i	Advance				7007	
	ii	Debt				7007	
	iii	Deposit				7007	
	iv	Prepayment				7007	
	v	Receivable				7007	
	vi	Security				7007	
	vii	Others				7007	
	8	Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]					7008
		Form					
		(Car, Jeep, Motor Cycle, Scooter, Van)	E&TD Registration No.	Maker	Capacity	Code	Value at Cost
Motor Vehicle	i					7008	
	ii					7008	
	iii					7008	
	iv					7008	
	v					7008	
	vi					7008	
	vii					7008	
	viii					7008	
Signatures:						Date:	

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						3/4
	Name*				Tax Year	2020
	CNIC*				NTN	
Precious Possession	9	Precious Possession [Sum of 9 i to 9 iii]			7009	
		Description			Code	Value at Cost
	i	Antique / Artifact			7009	
	ii	Jewelry / Ornament / Metal / Stone			7009	
	iii	Others (Specify)			7009	
Household Effect	10	Household Effect [Sum of 10 i to 10 iv]			7010	
		Description			Code	Value at Cost
	i	Unspecified			7010	
	ii	Unspecified			7010	
	iii	Unspecified			7010	
	iv	Unspecified			7010	
Personal Item	11	Personal Item [Sum of 11 i to 11 iv] *			7011	
		Description			Code	Value at Cost
	i	Unspecified			7011	
	ii	Unspecified			7011	
	iii	Unspecified			7011	
	iv	Unspecified			7011	
Cash	12	Cash (Non-business) [Sum of 12 i to 12 x]			7012	
		Notes & Coins			7012	

PART-IV

SECOND SCHEDULE

Any Other Asset	13	Any Other Asset [Sum of 13 i to 13 iv]	7013	
		Description	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
Assets outside Pakistan	15	Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16	*Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
		Description	Code	Value at Cost
	i		7016	
	ii		7016	
	iii		7016	
	iv		7016	
	17	Total Assets [15+16]	7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures: _____ Date: _____

WEALTH STATEMENT UNDER SECTION 115 OF THE INCOME TAX ORDINANCE, 2001					4/4
Name ^a				Tax Year	2020
	CNIC ^a			NTN	
Loan	18	Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]			7021
		Form	Creditor's NTN / CNIC	Creditor's Name	Code
	i	Advance			7021
	ii	Borrowing			7021
	iii	Credit			7021
	iv	Loan			7021
	v	Mortgage			7021
	vi	Overdraft			7021
	vii	Payable			7021
	viii	Others			7021
	19	Total Liabilities			7029
Net Assets	20	Net Assets Current Year [17-19]			703001
	21	Net Assets Previous Year			703002
	22	Increase / Decrease in Assets [20-21]			703003
	23	Inflows [Sum of 23 (i) to 23 (x)]			7049
	i	Income declared as per Return for the year subject to normal tax			7031
	ii	Income declared as per Return for the year exempt from tax			7032
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033
	iv	Adjustments in Income Declared as per Return for the year			7034

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SECOND SCHEDULE

Reconciliation	vi	Foreign Remittance	7035	
	vii	Inheritance	7036	
	viii	Gift	7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
	x	Others	7048	
	24	Personal Expenses [Transfer from Sr.1 Annex-F]	7089	
	25	Outflows [Sum of 25 (i) to 25 (iii)]	7099	
	i	Gift	7091	
	ii	Loss on Disposal of Assets	7092	
	iii	Others	7099	
26	Unreconciled Amount [23-24-25]	703000		
Disposed Assets	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]	703004	
		Description	Code	Value at Cost
	i		703004	
	ii		703004	
Verification	I, _____, CNIC No _____, in my capacity _____ as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2020 & of my personal expenditure for the year ended 30.06.2020 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.			
	Signatures: _____			Date: _____

Electrical Return for Business Individual

Exit	Save	Submit	Cancel	Print	
Test	114 (Return of Income filed voluntarily for complete year)				Termination Date: 31-Aug-2020
Name	INDIVIDUAL				REGISTRATION NUMBER: 1000000000001
Period	01-Jul-2019 - 30-Jun-2020	Tax Year: 2020	Valid Up To: 30-Sep-2020	Document Date:	Submission Date: *
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment
Company Director	Attachment	Abolish	Verification		
Employment	Salary				
Income from Salary	1000				
Pay, Wages or Other Remuneration (including Advance of Salary)	1000				
Allowances (including Ration / Subsidy Allowances)	1000				
Expenditure Reimbursement	1000				
Value of Perquisites (including Transport Reimbursement for Civil Servants)	1000				
Profits in Use of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1000				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Abolish	Verification	
Employment	Salary									
Property										
Income / Losses from Property	2000									
Total Receipts from Property	2000									
Rent Received or Receivable	2001									
1/10th of amount not adjustable against Rent	2002									
Forwarded Deposit under a Contract for Sale of Property	2003									
Recovery of unpaid receivable (over allowed as deduction)	2004									
Unpaid Liabilities exceeding three years	2005									
Total Deductions from Property	2006									
15th of Rent of Building for Recruit	2007									
Insurance Premium	2008									
Local Rate / Tax / Charge / Cess	2009									
Interest on Loan	2010									
Interest on Capital borrowed for Investment in Property	2011									
Share in Rental Income Paid to HEPIC / Basic	2012									
Rent Collection Expenses	2013									
Legal Service Charges	2014									
Amount claimed as Irrecoverable Rent	2015									
Payment of Liabilities treated as Income	2016									
Other Deductions against Rent	2017									

SECOND SCHEDULE

[illegible]

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
+	Employment										
+	Property										
+	Business										
	Manufacturing / Trading Firm										
	Other Revenue										
	Management, Administrative, Selling & Financial Expenses										
	Income Tax / Withholding										
	Deductions										
	Adjustments										
	Business Assets / Equity / Liabilities										
	Capital Assets										
	Other Sources										
	Foreign Sources / Agriculture										
	Tax Chargeable / Payments										
	110 - Wealth Statement										

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

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

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

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Receipts / Deductions											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
116 - Wealth Statement											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Tax Chargeable / Payments											
116 - Wealth Statement											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Receipts / Deductions											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Tax Chargeable / Payments											
116 - Wealth Statement											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Receipts / Deductions											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Tax Chargeable / Payments											
116 - Wealth Statement											

PART-IV

SECOND SCHEDULE

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
+	Employment										
+	Property										
+	Business										
+	Capital Assets										
+	Other Sources										
+	Receipts / Deductions										
+	Foreign Sources / Agriculture										
+	Tax Chargeable / Payments										
+	Deductible Allowances										
+	Tax Chargeable										
+	Tax Reductions										
+	Tax Credits										
+	Adjustable Tax										
+	Final / Final / Minimum / Average / Relevant / Reduced Tax										
+	Computations										
+	116 - Wealth Statement										

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
+	Employment										
+	Property										
+	Business										
+	Capital Assets										
+	Other Sources										
+	Receipts / Deductions										
+	Foreign Sources / Agriculture										
+	Tax Chargeable / Payments										
+	Deductible Allowances										
+	Tax Chargeable										
+	Tax Reductions										
+	Tax Credits										
+	Adjustable Tax										
+	Final / Final / Minimum / Average / Relevant / Reduced Tax										
+	Computations										
+	117 - Wealth Statement										

Code	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
+	Employment										
+	Property										
+	Business										
+	Capital Assets										
+	Other Sources										
+	Receipts / Deductions										
+	Foreign Sources / Agriculture										
+	Tax Chargeable / Payments										
+	Deductible Allowances										
+	Tax Chargeable										
+	Tax Reductions										
+	Tax Credits										
+	Adjustable Tax										
+	Final / Final / Minimum / Average / Relevant / Reduced Tax										
+	Computations										
+	118 - Wealth Statement										

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Dividend Specd. u/s 71(3) @ 7.1%	64151807				
Dividend Specd. u/s 235S @ 15%	64151807				
Capital Gains on Immovable Property u/s 37(1A)	64250808				
Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64250808				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but does not exceed 4 years (where % of amount provided shall be considered)	64250808				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64250808				
Capital Gains on Immovable Property u/s 37(3B) where holding period does not exceed 1 year	64250808				
Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 1 year but does not exceed 4 years (where % of amount provided shall be considered)	64250808				
Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 4 years	64250808				
Capital Gains on Securities u/s 37A @ 9%	64250808				
Capital Gains on Securities u/s 37A @ 9% (PMPF/ Cash Settled Securities)	64250808				
Capital Gains on Securities u/s 37A @ 7.5%	64250808				
Capital Gains on Securities u/s 37A @ 10%	64250808				
Capital Gains on Securities u/s 37A @ 12.5%	64250808				
Capital Gains on Securities u/s 37A @ 15%	64250808				
Purchase of Locally Produced Edition of u/s 148(A)	64310053				
Fee for Damage Services by the insurer u/s 148(A), Part IV, 2nd Schedule	64310053				
Fee for Goods Transport Conductor u/s 148(A), Part IV, 2nd Schedule	64310053				
Receipts from Shipping Business of a resident person u/s 1A	64310056				
Profit on debt u/s 7B (amount not exceeding 35 millions)	64310058				+
Fee for Transport Services outside Pakistan u/s (3), Part II, 2nd Sch @ 1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/s (2), Part II, 2nd Sch @ 0.75%	64310062				
Fee for Other Services outside Pakistan u/s (3), Part II, 2nd Sch @ 5%	64310063				
Receipts for Unsettled outside Pakistan u/s (2), Part II, 2nd Schedule @ 3 %/yr	64310071				
Tax on business income of companies u/s 7C (advance tax installments paid under Rule 128)	64310072				
Tax on business income of companies u/s 7D (advance tax installments paid under Rule 129)	64310073				
Transportation Voucher for Civil Servants (after deduction of employees) u/s (27), Part II, 2nd Schedule	64310081				
Fines, Submarine Allowance (not exceeding basic pay) u/s (1), Part II, 2nd Schedule	64310082				
Allowance to Wife (exceeding basic pay) u/s (1A), Part II, 2nd Schedule	64310083				
Average Rate of tax for Calculation of pension and termination benefits (0% To 100%)	64310084				
Employment Termination Benefits u/s 123; Chargeable to Tax at Average Rate	64310084				
Average Rate of tax for Calculation of salary advance (0% To 100%)	64310085				
Salary Advance u/s 123; Chargeable to Tax at Average Rate	64310085				

SECOND SCHEDULE

[illegible][illegible]

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable				
Import of 148 @ 1%	64010062										
Import of 148 @ 2%	64010064										
Import of 148 @ 3%	64010065										
Import of 148 @ 4%	64010066										
Import of 148 @ 5%	64010067										
Import of 148 @ 6%	64010068										
Import of 148 @ 7%	64010069										
Import of 148 @ 8%	64010070										
Import of 148 @ 9%	64010071										
Import of 148 @ 10%	64010072										
Import of 148 @ 11%	64010073										
Import of 148 @ 12%	64010074										
Import of 148 @ 13%	64010075										
Import of 148 @ 14%	64010076										
Import of 148 @ 15%	64010077										
Import of 148 @ 16%	64010078										
Import of 148 @ 17%	64010079										
Import of 148 @ 18%	64010080										
Import of 148 @ 19%	64010081										
Import of 148 @ 20%	64010082										
Import of 148 @ 21%	64010083										
Import of 148 @ 22%	64010084										
Import of 148 @ 23%	64010085										
Import of 148 @ 24%	64010086										
Import of 148 @ 25%	64010087										
Import of 148 @ 26%	64010088										
Import of 148 @ 27%	64010089										
Import of 148 @ 28%	64010090										
Import of 148 @ 29%	64010091										
Import of 148 @ 30%	64010092										
Import of 148 @ 31%	64010093										
Import of 148 @ 32%	64010094										
Import of 148 @ 33%	64010095										
Import of 148 @ 34%	64010096										
Import of 148 @ 35%	64010097										
Import of 148 @ 36%	64010098										
Import of 148 @ 37%	64010099										
Import of 148 @ 38%	64010100										
Import of 148 @ 39%	64010101										
Import of 148 @ 40%	64010102										
Import of 148 @ 41%	64010103										
Import of 148 @ 42%	64010104										
Import of 148 @ 43%	64010105										
Import of 148 @ 44%	64010106										
Import of 148 @ 45%	64010107										
Import of 148 @ 46%	64010108										
Import of 148 @ 47%	64010109										
Import of 148 @ 48%	64010110										
Import of 148 @ 49%	64010111										
Import of 148 @ 50%	64010112										
Import of 148 @ 51%	64010113										
Import of 148 @ 52%	64010114										
Import of 148 @ 53%	64010115										
Import of 148 @ 54%	64010116										
Import of 148 @ 55%	64010117										
Import of 148 @ 56%	64010118										
Import of 148 @ 57%	64010119										
Import of 148 @ 58%	64010120										
Import of 148 @ 59%	64010121										
Import of 148 @ 60%	64010122										
Import of 148 @ 61%	64010123										
Import of 148 @ 62%	64010124										
Import of 148 @ 63%	64010125										
Import of 148 @ 64%	64010126										
Import of 148 @ 65%	64010127										
Import of 148 @ 66%	64010128										
Import of 148 @ 67%	64010129										
Import of 148 @ 68%	64010130										
Import of 148 @ 69%	64010131										
Import of 148 @ 70%	64010132										
Import of 148 @ 71%	64010133										
Import of 148 @ 72%	64010134										
Import of 148 @ 73%	64010135										
Import of 148 @ 74%	64010136										
Import of 148 @ 75%	64010137										
Import of 148 @ 76%	64010138										
Import of 148 @ 77%	64010139										
Import of 148 @ 78%	64010140										
Import of 148 @ 79%	64010141										
Import of 148 @ 80%	64010142										
Import of 148 @ 81%	64010143										
Import of 148 @ 82%	64010144										
Import of 148 @ 83%	64010145										
Import of 148 @ 84%	64010146										
Import of 148 @ 85%	64010147										
Import of 148 @ 86%	64010148										
Import of 148 @ 87%	64010149										
Import of 148 @ 88%	64010150										
Import of 148 @ 89%	64010151										
Import of 148 @ 90%	64010152										
Import of 148 @ 91%	64010153										
Import of 148 @ 92%	64010154										
Import of 148 @ 93%	64010155										
Import of 148 @ 94%	64010156										
Import of 148 @ 95%	64010157										
Import of 148 @ 96%	64010158										
Import of 148 @ 97%	64010159										
Import of 148 @ 98%	64010160										
Import of 148 @ 99%	64010161										
Import of 148 @ 100%	64010162										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable				
Export Proceeds of 154(1) @ 1%	64070054										
Export Proceeds of 154(2) @ 2%	64070055										
Export Proceeds of 154(3) @ 3%	64070056										
Export Proceeds of 154(4) @ 4%	64070057										
Export Proceeds of 154(5) @ 5%	64070058										
Export Proceeds of 154(6) @ 6%	64070059										
Export Proceeds of 154(7) @ 7%	64070060										
Export Proceeds of 154(8) @ 8%	64070061										
Export Proceeds of 154(9) @ 9%	64070062										
Export Proceeds of 154(10) @ 10%	64070063										
Export Proceeds of 154(11) @ 11%	64070064										
Export Proceeds of 154(12) @ 12%	64070065										
Export Proceeds of 154(13) @ 13%	64070066										
Export Proceeds of 154(14) @ 14%	64070067										
Export Proceeds of 154(15) @ 15%	64070068										
Export Proceeds of 154(16) @ 16%	64070069										
Export Proceeds of 154(17) @ 17%	64070070										
Export Proceeds of 154(18) @ 18%	64070071										
Export Proceeds of 154(19) @ 19%	64070072										
Export Proceeds of 154(20) @ 20%	64070073										
Export Proceeds of 154(21) @ 21%	64070074										
Export Proceeds of 154(22) @ 22%	64070075										
Export Proceeds of 154(23) @ 23%	64070076										
Export Proceeds of 154(24) @ 24%	64070077										
Export Proceeds of 154(25) @ 25%	64070078										
Export Proceeds of 154(26) @ 26%	64070079										
Export Proceeds of 154(27) @ 27%	64070080										
Export Proceeds of 154(28) @ 28%	64070081										
Export Proceeds of 154(29) @ 29%	64070082										
Export Proceeds of 154(30) @ 30%	64070083										
Export Proceeds of 154(31) @ 31%	64070084										
Export Proceeds of 154(32) @ 32%	64070085										
Export Proceeds of 154(33) @ 33%	64070086										
Export Proceeds of 154(34) @ 34%	64070087										
Export Proceeds of 154(35) @ 35%	64070088										
Export Proceeds of 154(36) @ 36%	64070089										
Export Proceeds of 154(37) @ 37%	64070090										
Export Proceeds of 154(38) @ 38%	64070091										
Export Proceeds of 154(39) @ 39%	64070092										
Export Proceeds of 154(40) @ 40%	64070093										
Export Proceeds of 154(41) @ 41%	64070094										
Export Proceeds of 154(42) @ 42%	64070095										
Export Proceeds of 154(43) @ 43%	64070096										
Export Proceeds of 154(44) @ 44%	64070097										
Export Proceeds of 154(45) @ 45%	64070098										
Export Proceeds of 154(46) @ 46%	64070099										
Export Proceeds of 154(47) @ 47%	64070100										
Export Proceeds of 154(48) @ 48%	64070101										
Export Proceeds of 154(49) @ 49%	64070102										
Export Proceeds of 154(50) @ 50%	64070103										
Export Proceeds of 154(51) @ 51%	64070104										
Export Proceeds of 154(52) @ 52%	64070105										
Export Proceeds of 154(53) @ 53%	64070106										
Export Proceeds of 154(54) @ 54%	64070107										
Export Proceeds of 154(55) @ 55%	64070108										
Export Proceeds of 154(56) @ 56%	64070109										
Export Proceeds of 154(57) @ 57%	64070110										
Export Proceeds of 154(58) @ 58%	64070111										

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes									
Business Sector 1									Action
Business Sector 2									10
Business Sector 3									10
Business Sector 4									10
Business Sector 5									10
Residence Status									10
Special Tax Rate for Unemployed covered under ADOT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT									
Average 10% Rate for Employment Contribution (MORR) US 1.0%									
Statement Tax Rate for Status: Amount: US 1.0%									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, (Individual) CMC No. 100000000041, as Self / Member of Association of Persons / Partnership firm (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. We In Person									

¹ ² [Part II-R]³ [

Description	Code	Total Amount Receipts / Value	Amount Exempt from Tax / 5% Exempt from Final Amount Subject to Normal Tax / Tax Collected / Deducted	Calculate	Import Previous Return	Action
Business turnover/Receipts	3009					
Cost of Sales	3030					
Opening Stock	3039					
Purchases	3059					
Closing Stock	3099					
Other direct expenses	3083					
Gross Profit	3100					
Profit & Loss Expenses	3180					
Total Income	9000					Calculated —Not visible to Taxpayer
Net Profit/Taxable income	9100					Calculated —Not visible to Taxpayer
Tax Chargeable	9200					
Tax payable whichever is higher	9203					To be calculate by the system
Tax already Paid- elec-tel-other (add in description these codes / desc)	New Code					
Electricity	64140101					235
Telephone	64150001 + 64150002 + 64150003					
Others	New Code					All other codes except above three categories
Net tax payable/refundable	9203					
	9210					

¹ Part II-Q added through SRO 885(I)/2020 dated 17.09.2020.² Expression “Part II-Q” substituted through Corrigendum dated 24.11.2020.³ Form A substituted by S.R.O.1955(I)/2022 dated 24.10.2022, Substituted Form A read as follows:

“

FINAL SIMPLIFIED RETURN OF INCOME FOR RETAILERS HAVING TURNOVER LESS THAN RS. 10 MILLIONS (Only business)			Form A
	Description		Total Amount
1	Business turnover/Receipts	3009	
2	Cost of Sales	3030	
3	Opening Stock	3039	
4	Purchases	3059	
5	Closing Stock	3099	
6	Other direct expenses	3083	
7	Gross Profit	3100	
	Profit & Loss Expenses	3180	
	Total Income	9000	Calculated —Not visible to Taxpayer
	Net Profit/Taxable income	9100	Calculated —Not visible to Taxpayer
11	Tax Chargeable	9200	
13	Tax payable whichever is higher	9203	To be calculate by the system
14	Tax already Paid- elec-tel-other (add in description these codes / desc)	New Code	
	Electricity	64140101	235
	Telephone	64150001 + 64150002 + 64150003	
	Others	New Code	All other codes except above three categories
15	Net tax payable/refundable	9203	
		9210	
Verification	I Mr. _____ holding CNIC _____ do solemnly declare that to the best of my knowledge and belief the information given in this Return is correct and complete in accordance with the provisions of the Scheme.		

”

Signature

Date

Form B

WEALTH STATEMENT FOR THE RETAILERS HAVING TURNOVER UPTO RS. 10 MILLIONS			
S.No.	CNIC/NTN	Tax Year	2019
	Name	Due Date	
1.	Immovable Assets		
2.	Shop		
3.	Moveable Assets		
4.	Business Capital		
5.	Investment/Advance		
6.	Cash in hand/ Bank		
7.	Investment/ Advance		
8.	Loan/liabilities		
9.	Net Assets		
10.	Reconciliation of Net Assets		
11.	Net Assets Current Year		
12.	Net Assets Previous Year		
13.	Increase/Decrease in Assets		
14.	Income as per Return		
15.	Other inflows (Gift, Loan, remittance etc)		
16.	Outflows (Gift, Loan etc)		
17.	Personal Expenses		

PART-IV**SECOND SCHEDULE**

Verification	I Mr. _____ holding CNIC _____ do solemnly declare that to the best of my knowledge and belief the information given in this Return is correct and complete in accordance with the provisions of the Scheme.
--------------	---

Signature

Date]

¹[Part II-S²[¹ Part II-S added through SRO 1316(I)/2020 dated 09.12.2020.² Form A substituted by S.R.O.1955(I)/2022 dated 24.10.2022. Substituted Form A read as follows:

“

SIMPLIFIED RETURN OF INCOME FOR MANUFACTURERS HAVING TURNOVER LESS THAN RS. 50 MILLIONS (Individuals and AOPs Only)				Form A
NAME OF THE TAXPAYER				
STATUS				
NTN				
ADDRESS				
OWNERSHIP				
	Description		Total Amount	
1	Gross Sales excluding ST/FE	3009		
2	Cost of Sales	3030		
3	Opening Stock	3039		
4	Purchases (Domestic / Imports)	3059		
5	Closing Stock	3099		
6	Other direct expenses	3083		
7	Gross Profit	3100		
	Profit & Loss Expenses	3180		
	Total Income	3199		Calculated —Not visible to Taxpayer
	Inadmissible Tax Deductions	9000		Calculated —Not visible to Taxpayer
	Admissible Tax Deductions			
	Deductible Allowance			
	Net Profit/Taxable income	9100		
11	Tax Chargeable	9200		
	Tax Credit			
13	Tax payable whichever is higher	9203		To be calculate by the system
14	Tax already Paid- elec-tel-other (add in description these codes / desc)	New Code		
	Electricity	64140101		235
	Telephone	64150001 + 64150002 + 64150003		

PART-IV

SECOND SCHEDULE

11811 Individuals AOPs having turnover upto Rs 50 Million

Tax Year: 2002 Valid upto: Due Date: 31-Oct-2022 Document Date: Submitter Date: *

Part	Payment	Verification	Description	Code	Total Amount / Receipts / Value	Amount Exempt from Tax / Subject to Exempt / Final Amount Subject to Normal Tax / Tax Chargeable	Calculate	Import Previous Return	Arises
Comprehended Return of Income	Current liability		Business turnover (Receipts)	3000					
			Cost of Sales	3050					
			Opening Stock	3059					
			Insurance	3050					
			Power, Fuel, Electricity	3050					
			Accumulated Depreciation	3050					
			Closing Stock	3059					
			Gross Profit	3100					
			Profit & Loss Expenses	3100					
			Interest Income (excludes exempting corporation)	3100					
			Net Income Tax Deductions including Accumulated Depreciation	3204					
			Electricity Bill	64140001					
			Tax already Paid - take other	640000					
			Telephone (Telephone, Cellphone And Prepaid Telephone Card)	6510000					
			Others	6510000					
	Net Income	9000							
	Tax Credit	9203							
	Taxable / Tax Chargeable upto 1000000	920100							
	Tax on High earning persons upto 40	9201000							
	Tax on High earning persons under specified section upto 40	9201000							
	Tax on interest income upto 10% (74.9% of Total)	920100							
	Net Profit / Taxable Income	9200							
	Tax Chargeable	9203							
	Net tax payable	9203							
	Refundable Income Tax	9210							

1

Signature

Date

Form B

WEALTH STATEMENT FOR THE MANUFACTURERS HAVING TURNOVER UPTO RS. 50 MILLIONS			
S.No.	Asset Category	Value	Code
	CNIC/NTN	Tax Year	
	Name	Due Date	
18.	Immovable Assets		
19.	Manufacturing Unit		
20.	Moveable Assets		
21.	Business Capital		

Others	New Code	All other codes except above three categories
15 Net tax payable/refundable	9203	
	9210	
Verification	I Mr. holding CNIC do solemnly declare that to the best of my knowledge and belief the information given in this Return is correct and complete in accordance with the provisions of the Scheme.	

PART-IV**SECOND SCHEDULE**

22.	Investment/Advance	
23.	Cash in hand/ Bank	
24.	Investment/ Advance	
25.	Loan/liabilities	
26.	Net Assets	
27.	Reconciliation of Net Assets	
28.	Net Assets Current Year	
29.	Net Assets Previous Year	
30.	Increase/Decrease in Assets	
31.	Income as per Return	
32.	Other inflows (Gift, Loan, remittance etc)	
33.	Outflows (Gift, Loan etc)	
34.	Personal Expenses	
Verification	I Mr. _____ holding CNIC do solemnly declare that to the best of my knowledge and belief the information given in this Return is correct and complete in accordance with the provisions of the Scheme.	

Signature

Date

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¹[Part II-T

¹ Part II-T added by S.R.O.853(I)/2021 dated 01.07.2021.

PART-IV

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Code	Payment	Article	Verification	Selected Language	Function	Code	Amount	Calculate	Input Previous Value	Article
1	Depreciation			English						
2	Other Income									
3	Foreign Income / Payments									
4	Foreign Income / Payments									
5	Foreign Income / Payments									
6	Foreign Income / Payments									
7	Foreign Income / Payments									
8	Foreign Income / Payments									
9	Foreign Income / Payments									
10	Foreign Income / Payments									
11	Foreign Income / Payments									
12	Foreign Income / Payments									
13	Foreign Income / Payments									
14	Foreign Income / Payments									
15	Foreign Income / Payments									
16	Foreign Income / Payments									
17	Foreign Income / Payments									
18	Foreign Income / Payments									
19	Foreign Income / Payments									
20	Foreign Income / Payments									

Code	Payment	Article	Verification	Selected Language	Function	Code	Amount	Calculate	Input Previous Value	Article
1	Depreciation			English						
2	Other Income									
3	Foreign Income / Payments									
4	Foreign Income / Payments									
5	Foreign Income / Payments									
6	Foreign Income / Payments									
7	Foreign Income / Payments									
8	Foreign Income / Payments									
9	Foreign Income / Payments									
10	Foreign Income / Payments									
11	Foreign Income / Payments									
12	Foreign Income / Payments									
13	Foreign Income / Payments									
14	Foreign Income / Payments									
15	Foreign Income / Payments									
16	Foreign Income / Payments									
17	Foreign Income / Payments									
18	Foreign Income / Payments									
19	Foreign Income / Payments									
20	Foreign Income / Payments									

Code	Payment	Article	Verification	Selected Language	Function	Code	Amount	Calculate	Input Previous Value	Article
1	Depreciation			English						
2	Other Income									
3	Foreign Income / Payments									
4	Foreign Income / Payments									
5	Foreign Income / Payments									
6	Foreign Income / Payments									
7	Foreign Income / Payments									
8	Foreign Income / Payments									
9	Foreign Income / Payments									
10	Foreign Income / Payments									
11	Foreign Income / Payments									
12	Foreign Income / Payments									
13	Foreign Income / Payments									
14	Foreign Income / Payments									
15	Foreign Income / Payments									
16	Foreign Income / Payments									
17	Foreign Income / Payments									
18	Foreign Income / Payments									
19	Foreign Income / Payments									
20	Foreign Income / Payments									

Code	Payment	Article	Verification	Selected Language	Function	Code	Amount	Calculate	Input Previous Value	Article
1	Depreciation			English						
2	Other Income									
3	Foreign Income / Payments									
4	Foreign Income / Payments									
5	Foreign Income / Payments									
6	Foreign Income / Payments									
7	Foreign Income / Payments									
8	Foreign Income / Payments									
9	Foreign Income / Payments									
10	Foreign Income / Payments									
11	Foreign Income / Payments									
12	Foreign Income / Payments									
13	Foreign Income / Payments									
14	Foreign Income / Payments									
15	Foreign Income / Payments									
16	Foreign Income / Payments									
17	Foreign Income / Payments									
18	Foreign Income / Payments									
19	Foreign Income / Payments									
20	Foreign Income / Payments									

SECOND SCHEDULE

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SECOND SCHEDULE

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SECOND SCHEDULE

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SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option not of PTR	Payment	Company Director	Attachment	Amount	Verification	Calculate	Import Previous Return
Employment Select Language: ENGLISH											
Property Business Capital Assets Capital Gains (Losses) Long Term Short Term											
Description Code Total Amount Amount Exempt from Tax (Subject to Part IV of the Act) Amount Subject to Normal Tax											

Date	Amortization	Depreciation	Minimum Tax	Option not of PTR	Payment	Company Director	Attachment	Amount	Verification	Calculate	Import Previous Return
Employment Select Language: ENGLISH											
Property Business Capital Assets Capital Gains (Losses) Long Term Short Term											
Description Code Total Amount Amount Exempt from Tax (Subject to Part IV of the Act) Amount Subject to Normal Tax											

Date	Amortization	Depreciation	Minimum Tax	Option not of PTR	Payment	Company Director	Attachment	Amount	Verification	Calculate	Import Previous Return
Employment Select Language: ENGLISH											
Property Business Capital Assets Capital Gains (Losses) Long Term Short Term											
Description Code Total Amount Amount Exempt from Tax (Subject to Part IV of the Act) Amount Subject to Normal Tax											

Date	Amortization	Depreciation	Minimum Tax	Option not of PTR	Payment	Company Director	Attachment	Amount	Verification	Calculate	Import Previous Return
Employment Select Language: ENGLISH											
Property Business Capital Assets Capital Gains (Losses) Long Term Short Term											
Description Code Total Amount Amount Exempt from Tax (Subject to Part IV of the Act) Amount Subject to Normal Tax											

Date	Amortization	Depreciation	Minimum Tax	Option not of PTR	Payment	Company Director	Attachment	Amount	Verification	Calculate	Import Previous Return
Employment Select Language: ENGLISH											
Property Business Capital Assets Capital Gains (Losses) Long Term Short Term											
Description Code Total Amount Amount Exempt from Tax (Subject to Part IV of the Act) Amount Subject to Normal Tax											

Date	Amortization	Depreciation	Minimum Tax	Option not of PTR	Payment	Company Director	Attachment	Amount	Verification	Calculate	Import Previous Return
Employment Select Language: ENGLISH											
Property Business Capital Assets Capital Gains (Losses) Long Term Short Term											
Description Code Total Amount Amount Exempt from Tax (Subject to Part IV of the Act) Amount Subject to Normal Tax											

SECOND SCHEDULE

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SECOND SCHEDULE

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SECOND SCHEDULE

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SECOND SCHEDULE

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SECOND SCHEDULE

Contracted	3040		
Contract Rate Unsettled / Components Consumed	3040		
Account Payables / Liabilities Consumed	3040		
Stores / Stocks Consumed	3040		
Real Consumed	3040		
Work in Progress Consumed	3040		
Subsidiary Asset Transfer / Goods Consumed	3040		
Contract / Finished Goods Consumed	3040		
Account Finished Goods Consumed	3040		
Fixed Expenses	3040		
EXPENSE - VOUCHER	3077		
Tax	3077		
Don	3076		
Capital / Maintenance	3077		
Insurance	3070		
Salary	3077		
Fee for Technical Services	3040		
Other Asset Expenses	3040		
Accounting Amortization	3077		
Accounting Depreciation	3040		
Closing Stock	3029		
Debitors / Raw Material / Work in Progress / Finished Balance	3040		
Input / Raw Material / Work in Progress / Closing Balance	3040		
Stores / Goods / Closing Balance	3077		
Full Closing Balance	3040		
Work in Progress Closing Balance	3040		
Self Manufactured / Finished Goods Closing Balance	3040		
Debitors / Finished Goods Closing Balance	3040		
Input / Finished Goods Closing Balance	3040		
Goods Profile / Asset	3040		

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SECOND SCHEDULE

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SECOND SCHEDULE

Tab	Accounting	Expenditure	Monetary Unit	Options of PFR	Support	Company Entry	Accounting	Analysis	Indicator	Calculate				
1. Property	Bilingual Language									Language	Input	Output	Process	Result
2. Revenue	Bilingual Language									Language	Input	Output	Process	Result
1. Property	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
2. Revenue	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
3. Expenditure	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
4. Other Source	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
5. Foreign Source (Agreement)	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
6. Tax Expenditure (Exemption)	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result

Tab	Accounting	Expenditure	Monetary Unit	Options of PFR	Support	Company Entry	Accounting	Analysis	Indicator	Calculate				
1. Property	Bilingual Language									Language	Input	Output	Process	Result
2. Revenue	Bilingual Language									Language	Input	Output	Process	Result
1. Property	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
2. Revenue	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
3. Expenditure	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
4. Other Source	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
5. Foreign Source (Agreement)	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result
6. Tax Expenditure (Exemption)	Bilingual Language									Language	Input	Output	Process <td>Result</td>	Result

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Dividend u/s 150 @15%	6400095				
Person receiving dividend from a company where the company's income is exempt from tax u/s 5	6400096				
In case the stockholder is company u/s 5AA	6400098				
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	6400099				
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	6400091				
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	6400092				
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	6400093				
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	6400094				
Tax deductible on SCRA of Non-Residents u/s 152(1D) / Division II, Part III, 1st Schedule	6400091				
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	6400095				
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	6400096				
Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	6400097				
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	6400094				
Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	6400096				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	6400095				
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	6400097				

Payment for Goods, Services, Contracts, Rental, Carriage, etc. to a Non-Resident u/s 152(2A)(b)	6400091				
Payment for Advertisement Services to a Non-Resident u/s 152(1A)(c)	6400093				
Payment for Goods u/s 152(1A)(a) @1%	6400091				
Payment for Goods u/s 152(1A)(a) @1.2%	6400093				
Payment for Goods u/s 152(1A)(a) @1.5%	6400094				
Payment for Goods u/s 152(1A)(a) @1.8%	6400095				
Payment for Goods u/s 152(1A)(a) @2%	6400096				
Payment for Goods u/s 152(1A)(a) @2.5%	6400097				
Payment for Goods u/s 152(1A)(a) @3%	6400098				
Payment for Goods u/s 152(1A)(a) @3.5%	6400099				
Payment for Goods u/s 152(1A)(a) @4%	6400100				
Payment for Goods u/s 152(1A)(a) @4.5%	6400101				
Payment for Goods u/s 152(1A)(a) @5%	6400102				
Payment for Goods u/s 152(1A)(a) @5.5%	6400103				
Payment for Goods u/s 152(1A)(a) @6%	6400104				
Payment for Goods u/s 152(1A)(a) @6.5%	6400105				
Payment for Goods u/s 152(1A)(a) @7%	6400106				
Payment for Goods u/s 152(1A)(a) @7.5%	6400107				
Payment for Goods u/s 152(1A)(a) @8%	6400108				
Payment for Goods u/s 152(1A)(a) @8.5%	6400109				
Payment for Goods u/s 152(1A)(a) @9%	6400110				
Payment for Goods u/s 152(1A)(a) @9.5%	6400111				
Payment for Goods u/s 152(1A)(a) @10%	6400112				
Payment for Goods u/s 152(1A)(a) @10.5%	6400113				
Payment for Goods u/s 152(1A)(a) @11%	6400114				
Payment for Goods u/s 152(1A)(a) @11.5%	6400115				
Payment for Goods u/s 152(1A)(a) @12%	6400116				
Payment for Goods u/s 152(1A)(a) @12.5%	6400117				
Payment for Goods u/s 152(1A)(a) @13%	6400118				
Payment for Goods u/s 152(1A)(a) @13.5%	6400119				
Payment for Goods u/s 152(1A)(a) @14%	6400120				
Payment for Goods u/s 152(1A)(a) @14.5%	6400121				
Payment for Goods u/s 152(1A)(a) @15%	6400122				
Payment for Goods u/s 152(1A)(a) @15.5%	6400123				
Payment for Goods u/s 152(1A)(a) @16%	6400124				
Payment for Goods u/s 152(1A)(a) @16.5%	6400125				
Payment for Goods u/s 152(1A)(a) @17%	6400126				
Payment for Goods u/s 152(1A)(a) @17.5%	6400127				
Payment for Goods u/s 152(1A)(a) @18%	6400128				
Payment for Goods u/s 152(1A)(a) @18.5%	6400129				
Payment for Goods u/s 152(1A)(a) @19%	6400130				
Payment for Goods u/s 152(1A)(a) @19.5%	6400131				
Payment for Goods u/s 152(1A)(a) @20%	6400132				
Payment for Goods u/s 152(1A)(a) @20.5%	6400133				
Payment for Goods u/s 152(1A)(a) @21%	6400134				
Payment for Goods u/s 152(1A)(a) @21.5%	6400135				
Payment for Goods u/s 152(1A)(a) @22%	6400136				
Payment for Goods u/s 152(1A)(a) @22.5%	6400137				
Payment for Goods u/s 152(1A)(a) @23%	6400138				
Payment for Goods u/s 152(1A)(a) @23.5%	6400139				
Payment for Goods u/s 152(1A)(a) @24%	6400140				
Payment for Goods u/s 152(1A)(a) @24.5%	6400141				
Payment for Goods u/s 152(1A)(a) @25%	6400142				
Payment for Goods u/s 152(1A)(a) @25.5%	6400143				
Payment for Goods u/s 152(1A)(a) @26%	6400144				
Payment for Goods u/s 152(1A)(a) @26.5%	6400145				
Payment for Goods u/s 152(1A)(a) @27%	6400146				
Payment for Goods u/s 152(1A)(a) @27.5%	6400147				
Payment for Goods u/s 152(1A)(a) @28%	6400148				
Payment for Goods u/s 152(1A)(a) @28.5%	6400149				
Payment for Goods u/s 152(1A)(a) @29%	6400150				
Payment for Goods u/s 152(1A)(a) @29.5%	6400151				
Payment for Goods u/s 152(1A)(a) @30%	6400152				
Payment for Goods u/s 152(1A)(a) @30.5%	6400153				
Payment for Goods u/s 152(1A)(a) @31%	6400154				
Payment for Goods u/s 152(1A)(a) @31.5%	6400155				
Payment for Goods u/s 152(1A)(a) @32%	6400156				
Payment for Goods u/s 152(1A)(a) @32.5%	6400157				
Payment for Goods u/s 152(1A)(a) @33%	6400158				
Payment for Goods u/s 152(1A)(a) @33.5%	6400159				
Payment for Goods u/s 152(1A)(a) @34%	6400160				
Payment for Goods u/s 152(1A)(a) @34.5%	6400161				
Payment for Goods u/s 152(1A)(a) @35%	6400162				
Payment for Goods u/s 152(1A)(a) @35.5%	6400163				
Payment for Goods u/s 152(1A)(a) @36%	6400164				
Payment for Goods u/s 152(1A)(a) @36.5%	6400165				
Payment for Goods u/s 152(1A)(a) @37%	6400166				
Payment for Goods u/s 152(1A)(a) @37.5%	6400167				
Payment for Goods u/s 152(1A)(a) @38%	6400168				
Payment for Goods u/s 152(1A)(a) @38.5%	6400169				
Payment for Goods u/s 152(1A)(a) @39%	6400170				
Payment for Goods u/s 152(1A)(a) @39.5%	6400171				
Payment for Goods u/s 152(1A)(a) @40%	6400172				
Payment for Goods u/s 152(1A)(a) @40.5%	6400173				
Payment for Goods u/s 152(1A)(a) @41%	6400174				
Payment for Goods u/s 152(1A)(a) @41.5%	6400175				
Payment for Goods u/s 152(1A)(a) @42%	6400176				
Payment for Goods u/s 152(1A)(a) @42.5%	6400177				
Payment for Goods u/s 152(1A)(a) @43%	6400178				
Payment for Goods u/s 152(1A)(a) @43.5%	6400179				
Payment for Goods u/s 152(1A)(a) @44%	6400180				
Payment for Goods u/s 152(1A)(a) @44.5%	6400181				
Payment for Goods u/s 152(1A)(a) @45%	6400182				
Payment for Goods u/s 152(1A)(a) @45.5%	6400183				
Payment for Goods u/s 152(1A)(a) @46%	6400184				
Payment for Goods u/s 152(1A)(a) @46.5%	6400185				
Payment for Goods u/s 152(1A)(a) @47%	6400186				
Payment for Goods u/s 152(1A)(a) @47.5%	6400187				
Payment for Goods u/s 152(1A)(a) @48%	6400188				
Payment for Goods u/s 152(1A)(a) @48.5%	6400189				
Payment for Goods u/s 152(1A)(a) @49%	6400190				
Payment for Goods u/s 152(1A)(a) @49.5%	6400191				
Payment for Goods u/s 152(1A)(a) @50%	6400192				
Payment for Goods u/s 152(1A)(a) @50.5%	6400193				
Payment for Goods u/s 152(1A)(a) @51%	6400194				
Payment for Goods u/s 152(1A)(a) @51.5%	6400195				
Payment for Goods u/s 152(1A)(a) @52%	6400196				
Payment for Goods u/s 152(1A)(a) @52.5%	6400197				
Payment for Goods u/s 152(1A)(a) @53%	6400198				
Payment for Goods u/s 152(1A)(a) @53.5%	6400199				
Payment for Goods u/s 152(1A)(a) @54%	6400200				
Payment for Goods u/s 152(1A)(a) @54.5%	6400201				
Payment for Goods u/s 152(1A)(a) @55%	6400202				
Payment for Goods u/s 152(1A)(a) @55.5%	6400203				
Payment for Goods u/s 152(1A)(a) @56%	6400204				
Payment for Goods u/s 152(1A)(a) @56.5%	6400205				
Payment for Goods u/s 152(1A)(a) @57%	6400206				
Payment for Goods u/s 152(1A)(a) @57.5%	6400207				
Payment for Goods u/s 152(1A)(a) @58%	6400208				
Payment for Goods u/s 152(1A)(a) @58.5%	6400209				
Payment for Goods u/s 152(1A)(a) @59%	6400210				
Payment for Goods u/s 152(1A)(a) @59.5%	6400211				
Payment for Goods u/s 152(1A)(a) @60%	6400212				
Payment for Goods u/s 152(1A)(a) @60.5%	6400213				
Payment for Goods u/s 152(1A)(a) @61%	6400214				
Payment for Goods u/s 152(1A)(a) @61.5%	6400215				
Payment for Goods u/s 152(1A)(a) @62%	6400216				
Payment for Goods u/s 152(1A)(a) @62.5%	6400217				
Payment for Goods u/s 152(1A)(a) @63%	6400218				
Payment for Goods u/s 152(1A)(a) @63.5%	6400219				
Payment for Goods u/s 152(1A)(a) @64%	6400220				
Payment for Goods u/s 152(1A)(a) @64.5%	6400221				
Payment for Goods u/s 152(1A)(a) @65%	6400222				
Payment for Goods u/s 152(1A)(a) @65.5%	6400223				
Payment for Goods u/s 152(1A)(a) @66%	6400224				
Payment for Goods u/s 152(1A)(a) @66.5%	6400225				
Payment for Goods u/s 152(1A)(a) @67%	6400226				
Payment for Goods u/s 152(1A)(a) @67.5%	6400227				
Payment for Goods u/s 152(1A)(a) @68%	6400228				
Payment for Goods u/s 152(1A)(a) @68.5%	6400229				
Payment for Goods u/s 152(1A)(a) @69%	6400230				
Payment for Goods u/s 152(1A)(a) @69.5%	6400231				
Payment for Goods u/s 152(1A)(a) @70%	6400232				
Payment for Goods u/s 152(1A)(a) @70.5%	6400233				
Payment for Goods u/s 152(1A)(a) @71%	6400234				
Payment for Goods u/s 152(1A)(a) @71.5%	6400235				
Payment for Goods u/s 152(1A)(a) @72%	6400236				
Payment for Goods u/s 152(1A)(a) @72.5%	6400237				
Payment for Goods u/s 152(1A)(a) @73%	6400238				
Payment for Goods u/s 152(1A)(a) @73.5%	6400239				
Payment for Goods u/s 152(1A)(a) @74%	6400240				
Payment for Goods u/s 152(1A)(a) @74.5%	6400241				
Payment for Goods u/s 152(1A)(a) @75%	6400242				
Payment for Goods u/s 152(1A)(a) @75.5%	6400243				
Payment for Goods u/s 152(1A)(a) @76%	6400244				
Payment for Goods u/s 152(1A)(a) @76.5%	6400245				
Payment for Goods u/s 152(1A)(a) @77%	6400246				
Payment for Goods u/s 152(1A)(a) @77.5%	6400247				
Payment for Goods u/s 152(1A)(a) @78%	6400248				
Payment for Goods u/s 152(1A)(a) @78.5%	6400249				
Payment for Goods u/s 152(1A)(a) @79%	6400250				
Payment for Goods u/s 152(1A)(a) @79.5%	6400251				
Payment for Goods u/s 152(1A)(a) @80%	6400252				
Payment for Goods u/s 152(1A)(a) @80.5%	6400253				
Payment for Goods u/s 152(1A)(a) @81%	6400254				
Payment for Goods u/s 152(1A)(a) @81.5%	6400255				
Payment for Goods u/s 152(1A)(a) @82%	6400256				
Payment for Goods u/s 152(1A)(a) @82.5%	6400257				
Payment for Goods u/s 152(1A)(a) @83%	6400258				
Payment for Goods u/s 152(1A)(a) @83.5%	6400259				
Payment for Goods u/s 152(1A)(a) @84%	6400260				
Payment for Goods u/s 152(1A)(a) @84.5%	6400261				
Payment for Goods u/s 152(1A)(a) @85%	6400262				
Payment for Goods u/s 152(1A)(a) @85.5%	6400263				
Payment for Goods u/s 152(1A)(a) @86%	6400264				
Payment for Goods u/s 152(1A)(a) @86.5%	6400265				
Payment for Goods u/s 152(1A)(a) @87%	6400266				
Payment for Goods u/s 152(1A)(a) @87.5%	6400267				
Payment for Goods u/s 152(1A)(a) @88%	6400268				
Payment for Goods u/s 152(1A)(a) @88.5%	6400269				
Payment for Goods u/s 152(1A)(a) @89%	6400270				
Payment for Goods u/s 152(1A)(a) @89.5%	6400271				
Payment for Goods u/s 152(1A)(a) @90%	6400272				
Payment for Goods u/s 152(1A)(a) @90.5%	6400273				
Payment for Goods u/s 152(1A)(a) @91%	6400274				
Payment for Goods u/s 152(1A)(a) @91.5%	6400275				
Payment for Goods u/s 152(1A)(a) @92%	6400276				
Payment for Goods u/s 152(1A)(a) @92.5%	6400277				
Payment for Goods u/s 152(1A)(a) @93%	6400278				
Payment for Goods u/s 152(1A)(a) @93.5%	6400279				
Payment for Goods u/s 152(1A)(a) @94%	6400280				
Payment for Goods u/s 152(1A)(a) @94.5%	6400281				
Payment for Goods u/s 152(1A)(a) @95%	6				

SECOND SCHEDULE

Desc	Accountable	Description	Minimum Tax	Options out of PTD	Corporate Character	Adjustment	Attribute	Life Span	
Property		Special Language	ENCLOSURE						
1. Business		Decision							
1. Capital Gains		Income (Loss) from Property	3000						
1. Dividends		Income (Loss) from Dividends	3000						
1. Foreign Sources Adjustment		Gains (Loss) from Capital Assets	4000						
		Income (Loss) from Other Sources	5000						
1. Tax Chargeable (Partner's)		Foreign Income	1000						
1. Tax Reductions		Aggregated Income	1100						
1. Tax Reductions		Total Income	1200						
1. Tax Credits		Deductive Allowances	1400						
1. Adjusted Tax		Share of Partner Company in Income of ADP	1500						
1. Final Profit (Minimum) Average / Minimum / Reduced Tax		Taxable Income	1600						
1. Corporation		Tax Chargeable	1700						
		Normal Income Tax	1800						
		Final (Final) Minimum Average / Reduced (Reduced) Income Tax	1900						
		WAF	2000						
		Tax Reductions	2100						
		Tax Credits	2200						
		Tax for Banking Company Under Rule (1) of 7th Schedule (1) 1956	2300						
		Tax for Banking Company Under Rule (2) of 7th Schedule (2) 1956	2400						
		Tax for Banking Company Under Rule (3) of 7th Schedule (3) 1956	2500						
		Tax for Banking Company Under Rule (4) of 7th Schedule (4) 1956	2600						
		Tax for Banking Company Under Rule (5) of 7th Schedule (5) 1956	2700						
		Tax for Banking Company Under Rule (6) of 7th Schedule (6) 1956	2800						
		Tax for Banking Company Under Rule (7) of 7th Schedule (7) 1956	2900						
		Tax for Banking Company Under Rule (8) of 7th Schedule (8) 1956	3000						
		Tax for Banking Company Under Rule (9) of 7th Schedule (9) 1956	3100						
		Tax for Banking Company Under Rule (10) of 7th Schedule (10) 1956	3200						
		Tax for Banking Company Under Rule (11) of 7th Schedule (11) 1956	3300						
		Tax for Banking Company Under Rule (12) of 7th Schedule (12) 1956	3400						
		Tax for Banking Company Under Rule (13) of 7th Schedule (13) 1956	3500						
		Tax for Banking Company Under Rule (14) of 7th Schedule (14) 1956	3600						
		Tax for Banking Company Under Rule (15) of 7th Schedule (15) 1956	3700						
		Tax for Banking Company Under Rule (16) of 7th Schedule (16) 1956	3800						
		Tax for Banking Company Under Rule (17) of 7th Schedule (17) 1956	3900						
		Tax for Banking Company Under Rule (18) of 7th Schedule (18) 1956	4000						
		Tax for Banking Company Under Rule (19) of 7th Schedule (19) 1956	4100						
		Tax for Banking Company Under Rule (20) of 7th Schedule (20) 1956	4200						
		Tax for Banking Company Under Rule (21) of 7th Schedule (21) 1956	4300						
		Tax for Banking Company Under Rule (22) of 7th Schedule (22) 1956	4400						
		Tax for Banking Company Under Rule (23) of 7th Schedule (23) 1956	4500						
		Tax for Banking Company Under Rule (24) of 7th Schedule (24) 1956	4600						
		Tax for Banking Company Under Rule (25) of 7th Schedule (25) 1956	4700						
		Tax for Banking Company Under Rule (26) of 7th Schedule (26) 1956	4800						
		Tax for Banking Company Under Rule (27) of 7th Schedule (27) 1956	4900						
		Tax for Banking Company Under Rule (28) of 7th Schedule (28) 1956	5000						
		Tax for Banking Company Under Rule (29) of 7th Schedule (29) 1956	5100						
		Tax for Banking Company Under Rule (30) of 7th Schedule (30) 1956	5200						
		Tax for Banking Company Under Rule (31) of 7th Schedule (31) 1956	5300						
		Tax for Banking Company Under Rule (32) of 7th Schedule (32) 1956	5400						
		Tax for Banking Company Under Rule (33) of 7th Schedule (33) 1956	5500						
		Tax for Banking Company Under Rule (34) of 7th Schedule (34) 1956	5600						
		Tax for Banking Company Under Rule (35) of 7th Schedule (35) 1956	5700						
		Tax for Banking Company Under Rule (36) of 7th Schedule (36) 1956	5800						
		Tax for Banking Company Under Rule (37) of 7th Schedule (37) 1956	5900						
		Tax for Banking Company Under Rule (38) of 7th Schedule (38) 1956	6000						
		Tax for Banking Company Under Rule (39) of 7th Schedule (39) 1956	6100						
		Tax for Banking Company Under Rule (40) of 7th Schedule (40) 1956	6200						
		Tax for Banking Company Under Rule (41) of 7th Schedule (41) 1956	6300						
		Tax for Banking Company Under Rule (42) of 7th Schedule (42) 1956	6400						
		Tax for Banking Company Under Rule (43) of 7th Schedule (43) 1956	6500						
		Tax for Banking Company Under Rule (44) of 7th Schedule (44) 1956	6600						
		Tax for Banking Company Under Rule (45) of 7th Schedule (45) 1956	6700						
		Tax for Banking Company Under Rule (46) of 7th Schedule (46) 1956	6800						
		Tax for Banking Company Under Rule (47) of 7th Schedule (47) 1956	6900						
		Tax for Banking Company Under Rule (48) of 7th Schedule (48) 1956	7000						
		Tax for Banking Company Under Rule (49) of 7th Schedule (49) 1956	7100						
		Tax for Banking Company Under Rule (50) of 7th Schedule (50) 1956	7200						
		Tax for Banking Company Under Rule (51) of 7th Schedule (51) 1956	7300						
		Tax for Banking Company Under Rule (52) of 7th Schedule (52) 1956	7400						
		Tax for Banking Company Under Rule (53) of 7th Schedule (53) 1956	7500						
		Tax for Banking Company Under Rule (54) of 7th Schedule (54) 1956	7600						
		Tax for Banking Company Under Rule (55) of 7th Schedule (55) 1956	7700						
		Tax for Banking Company Under Rule (56) of 7th Schedule (56) 1956	7800						
		Tax for Banking Company Under Rule (57) of 7th Schedule (57) 1956	7900						
		Tax for Banking Company Under Rule (58) of 7th Schedule (58) 1956	8000						
		Tax for Banking Company Under Rule (59) of 7th Schedule (59) 1956	8100						
		Tax for Banking Company Under Rule (60) of 7th Schedule (60) 1956	8200						
		Tax for Banking Company Under Rule (61) of 7th Schedule (61) 1956	8300						
		Tax for Banking Company Under Rule (62) of 7th Schedule (62) 1956	8400						
		Tax for Banking Company Under Rule (63) of 7th Schedule (63) 1956	8500						
		Tax for Banking Company Under Rule (64) of 7th Schedule (64) 1956	8600						
		Tax for Banking Company Under Rule (65) of 7th Schedule (65) 1956	8700						
		Tax for Banking Company Under Rule (66) of 7th Schedule (66) 1956	8800						
		Tax for Banking Company Under Rule (67) of 7th Schedule (67) 1956	8900						
		Tax for Banking Company Under Rule (68) of 7th Schedule (68) 1956	9000						
		Tax for Banking Company Under Rule (69) of 7th Schedule (69) 1956	9100						
		Tax for Banking Company Under Rule (70) of 7th Schedule (70) 1956	9200						
		Tax for Banking Company Under Rule (71) of 7th Schedule (71) 1956	9300						
		Tax for Banking Company Under Rule (72) of 7th Schedule (72) 1956	9400						
		Tax for Banking Company Under Rule (73) of 7th Schedule (73) 1956	9500						
		Tax for Banking Company Under Rule (74) of 7th Schedule (74) 1956	9600						
		Tax for Banking Company Under Rule (75) of 7th Schedule (75) 1956	9700						
		Tax for Banking Company Under Rule (76) of 7th Schedule (76) 1956	9800						
		Tax for Banking Company Under Rule (77) of 7th Schedule (77) 1956	9900						
		Tax for Banking Company Under Rule (78) of 7th Schedule (78) 1956	10000						
		Tax for Banking Company Under Rule (79) of 7th Schedule (79) 1956	10100						
		Tax for Banking Company Under Rule (80) of 7th Schedule (80) 1956	10200						
		Tax for Banking Company Under Rule (81) of 7th Schedule (81) 1956	10300						
		Tax for Banking Company Under Rule (82) of 7th Schedule (82) 1956	10400						
		Tax for Banking Company Under Rule (83) of 7th Schedule (83) 1956	10500						
		Tax for Banking Company Under Rule (84) of 7th Schedule (84) 1956	10600						
		Tax for Banking Company Under Rule (85) of 7th Schedule (85) 1956	10700						
		Tax for Banking Company Under Rule (86) of 7th Schedule (86) 1956	10800						
		Tax for Banking Company Under Rule (87) of 7th Schedule (87) 1956	10900						
		Tax for Banking Company Under Rule (88) of 7th Schedule (88) 1956	11000						
		Tax for Banking Company Under Rule (89) of 7th Schedule (89) 1956	11100						
		Tax for Banking Company Under Rule (90) of 7th Schedule (90) 1956	11200						
		Tax for Banking Company Under Rule (91) of 7th Schedule (91) 1956	11300						
		Tax for Banking Company Under Rule (92) of 7th Schedule (92) 1956	11400						
		Tax for Banking Company Under Rule (93) of 7th Schedule (93) 1956	11500						
		Tax for Banking Company Under Rule (94) of 7th Schedule (94) 1956	11600						
		Tax for Banking Company Under Rule (95) of 7th Schedule (95) 1956	11700						
		Tax for Banking Company Under Rule (96) of 7th Schedule (96) 1956	11800						
		Tax for Banking Company Under Rule (97) of 7th Schedule (97) 1956	11900						
		Tax for Banking Company Under Rule (98) of 7th Schedule (98) 1956	12000						
		Tax for Banking Company Under Rule (99) of 7th Schedule (99) 1956	12100						
		Tax for Banking Company Under Rule (100) of 7th Schedule (100) 1956	12200						
		Tax for Banking Company Under Rule (101) of 7th Schedule (101) 1956	12300						
		Tax for Banking Company Under Rule (102) of 7th Schedule (102) 1956	12400						
		Tax for Banking Company Under Rule (103) of 7th Schedule (103) 1956	12500						
		Tax for Banking Company Under Rule (104) of 7th Schedule (104) 1956	12600						
		Tax for Banking Company Under Rule (105) of 7th Schedule (105) 1956	12700						
		Tax for Banking Company Under Rule (106) of 7th Schedule (106) 1956	12800						
		Tax for Banking Company Under Rule (107) of 7th Schedule (107) 1956	12900						
		Tax for Banking Company Under Rule (108) of 7th Schedule (108) 1956	13000						
		Tax for Banking Company Under Rule (109) of 7th Schedule (109) 1956	13100						
		Tax for Banking Company Under Rule (110) of 7th Schedule (110) 1956	13200						
		Tax for Banking Company Under Rule (111) of 7th Schedule (111) 1956	13300						
		Tax for Banking Company Under Rule (112) of 7th Schedule (112) 1956	13400						
		Tax for Banking Company Under Rule (113) of 7th Schedule (113) 1956	13500						
		Tax for Banking Company Under Rule (114) of 7th Schedule (114) 1956	13600						
		Tax for Banking Company Under Rule (115) of 7th Schedule (115) 1956	13700						
		Tax for Banking Company Under Rule (116) of 7th Schedule (116) 1956	13800						
		Tax for Banking Company Under Rule (117) of 7th Schedule (117) 1956	13900						
		Tax for Banking Company Under Rule (118) of 7th Schedule (118) 1956	14000						
		Tax for Banking Company Under Rule (119) of 7th Schedule (119) 1956	14100						
		Tax for Banking Company Under Rule (120) of 7th Schedule (120) 1956	14200						
		Tax for Banking Company Under Rule (121) of 7th Schedule (121) 1956	14300						
		Tax for Banking Company Under Rule (122) of 7th Schedule (122) 1956	14400						
		Tax for Banking Company Under Rule (123) of 7th Schedule (123) 1956	14500						
		Tax for Banking Company Under Rule (124) of 7th Schedule (124) 1956	14600						
		Tax for Banking Company Under Rule (125) of 7th Schedule (125) 1956	14700						
		Tax for Banking Company Under Rule (126) of 7th Schedule (126) 1956	14800						
		Tax for Banking Company Under Rule (127) of 7th Schedule (127) 1956	14900						
		Tax for Banking Company Under Rule (128) of 7th Schedule (128) 1956	15000						
		Tax for Banking Company Under Rule (129) of 7th Schedule (129) 1956	15100						
		Tax for Banking Company Under Rule (130) of 7th Schedule (130) 1956	15200						
		Tax for Banking Company Under Rule (131) of 7th Schedule (131) 1956	15300						
		Tax for Banking Company Under Rule (132) of 7th Schedule (132) 1956	15400						
		Tax for Banking Company Under Rule (133) of 7th Schedule (133) 1956	15500						
		Tax for Banking Company Under Rule (134) of 7th Schedule (134) 1956	15600						
		Tax for Banking Company Under Rule (135) of 7th Schedule (135) 1956	15700						
		Tax for Banking Company Under Rule (136) of 7th Schedule (136) 1956	15800						
		Tax for Banking Company Under Rule (137) of 7th Schedule (137) 1956	15900						
		Tax for Banking Company Under Rule (138) of 7th Schedule (138) 1956	16000						
		Tax for Banking Company Under Rule (139) of 7th Schedule (139) 1956	16100						
		Tax for Banking Company Under Rule (140) of 7th Schedule (140) 1956	16200						
		Tax for Banking Company Under Rule (141) of 7th Schedule (141) 1956	16300						
		Tax for Banking Company Under Rule (142) of 7th Schedule (142) 1956	16400						
		Tax for Banking Company Under Rule (143) of 7th Schedule (143) 1956	16500						
		Tax for Banking Company Under Rule (144) of 7th Schedule (144) 1956	16600						
		Tax for Banking Company Under Rule (145) of 7th Schedule (145) 1956	16700						
		Tax for Banking Company Under Rule (146) of 7th Schedule (146) 1956	16800						
		Tax for Banking Company Under Rule (147) of 7th Schedule (147) 1956	16900						
		Tax for Banking Company Under Rule (148) of 7th Schedule (148) 1956	17000						
		Tax for Banking Company Under Rule (149) of 7th Schedule (149) 1956	17100						
		Tax for Banking Company Under Rule (150) of 7th Schedule (150) 1956							

PART-IV

SECOND SCHEDULE

Impact of R&D and Machinery tax relief when underlying rate is 14% (i.e. 10% when a corporation has no tax losses brought forward) with annual test machinery	\$32,005		
Super Tax Chargeable	\$27,008		
Difference of Alternative Corporate Tax rate 10%	\$25,997		
Difference of Alternative Tax Chargeable UK 20% (1999-00)	\$15,008		
Advantage of Maximum Tax Paid at 10% in earlier Year(s)	\$22,989		
Difference of Alternative Tax Chargeable	\$39,991		
Refund Adjustment of Other Year(s) against Interest of this Year	\$7.21		
Adjustment of Alternative Corporate Tax Paid at 10% in earlier Year(s)	\$22,990		
1. Minimum Tax rate is 10% companies spending trading losses 100% R&D	\$19,995		
Withholding Income Tax	\$400		
Advance Income Tax	\$500		
Advances Tax paid under 12% for R&D/Investment	\$600.9		
Advance Income Tax rate 10% (1994)	\$600.0		
Identified Income Tax	\$600		
Corporation Income Tax	\$600		
Advance Income Tax rate 10% (1998)	\$600.1		
Refundable Income Tax	\$600		

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PART-IV

SECOND SCHEDULE

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¹[Part II-U

"Individual Paper Return for Tax Year 2021"
RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*		Tax Year	
CNIC*		2021	
Address*		NIN	
Sr.	Description	Code	Amount
			Total Amount
			Amount Exempt from Tax / Subject to Fixed / Final Tax
			Amount Subject to Normal Tax
			A B C
1	Income/(loss) from property	2000	
2	Gains / (Loss) from Capital Assets	4000	
3	Income / (Loss) from Other Sources	5000	
4	Foreign Income	6000	
5	Share in untaxed Income from AOP	3131	
6	Share in Taxed Income from AOP	3141	
7	Total Income*	9000	
			Total Inadmissible Admissible
8	Deductible Allowances [9+10+11]	9009	
9	Zakat u/s 60	9001	
10	Deductible Allowance for Profit on Debt u/s 60C	9007	
11	Educational expenses u/s 60D	9008	
12	Taxable Income [7-8]	9100	
13	Tax Chargeable [Col.C 14-15+25]	9200	
14	Normal Income Tax	920003	
15	Tax Credits	9129	
16	Tax Paid [Sr. 18 + 19 + 25 + Sr.1 Annex-A]	64220057	
17	Advance Income Tax	9202	
18	Admitted Income Tax	9203	
19	Refundable Income Tax [13-17 if <0]	9210	
20	Demandable Income Tax [13-17 if >0]	9204	
21	Refund Adjustment of Other Year(s) against Demand of this Year [20]	92101	
22	Agriculture Income	6100	
23	Agriculture Income Tax	9291	
			Receipts / Value Tax Collected/ Deducted/Paid Tax Chargeable
24	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001	
25	Import of Mobile u/s 148	64120045	
26	Dividend u/s 150 @ 7.5%	64030052	
27	Dividend u/s 150 @ 15%	64030055	
28	Yield on Bahibood certificates/Pensioners benefit account	64030071	
29	Profit on Debt u/s 7B	64310056	
30	Income from property u/s 15(6)	64030052	
31	Prize on Prize Bond u/s 156	64030051	
32	Winnings from Crossword Puzzle u/s 156	64030052	
33	Winnings from Raffle u/s 156	64030053	
34	Winnings from Lottery u/s 156	64030054	
35	Winnings from Quiz u/s 156	64030055	
36	Winnings from Sale Promotion u/s 156	64030056	
37	Dividend in specie u/s 235S @ 7.5%	64151802	
38	Dividend in specie u/s 235S @ 15%	64151807	
39	Advance tax on registering or attesting transfer of immovable property u/s	64151951	
40	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051	
41	Capital Gains on Immovable Property u/s 37(1A)	64220052	
42	Capital Gains on Securities u/s 37A @ 0%	64220151	
43	Capital Gains on Securities u/s 37A @ 5%	64220153	
44	Capital Gains on Securities u/s 37A @ 7.5%	64220157	
45	Capital Gains on Securities u/s 37A @ 10%	64220158	
46	Capital Gains on Securities u/s 37A @ 12.5%	64220155	
47	Capital Gains on Securities u/s 37A @ 15%	64220156	
Signature: _____ CNIC No. _____ In my capacity as Self / 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.		Date: _____	

¹ Part II-U added by S.R.O.1073(I)/2021 dated 27.08.2021.

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						2/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year	2021	
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable	
			A	B	C	
54	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 52 to 145]	640001				
55	Attributable income from controlled foreign company u/s 109A @15%	64030055				
56	Import u/s 148 @1%	64010052				
57	Import u/s 148 @2%	64010054				
58	Import u/s 148 @3%	64010055				
59	Import u/s 148 @4%	64010058				
60	Import u/s 148 @5.5%	64010061				
61	Import u/s 148 @ 4.125%	64010033				
62	Import of Edible Oil u/s 148 @5.5%	64010101				
63	Import of Packing Material u/s 148 @5.5%	64010181				
64	Import of Mobile u/s 148	64120045				
65	Dividend u/s 150 @7.5%	64030052				
66	Dividend u/s 150 @ 15%	64030055				
67	Yield on Behood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071				
68	Return on investment in sukuka u/s 5AA	64030098				
69	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s G	64030099				
70	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
71	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division I, Part III, 1st Schedule	64050052				
72	Payment for Services Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
73	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
74	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
75	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
76	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
77	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
78	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
79	Payment for foreign produced commercials to a non-resident u/s 152A	64050100				
80	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050054				
81	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050055				
82	Fee for offshore digital services to a non-resident u/s 152(1C)	64050057				
83	Payment for Goods u/s 153(1)(a) @ 1%	64060052				
84	Payment for Goods u/s 153(1)(a) @ 1.5%	64060053				
85	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055				
86	Payment for Goods u/s 153(1)(a) @ 4.5%	64060059				
87	Payment for Services u/s 153(1)(b) @ 1%	64060152				
88	Payment for services u/s 153(1)(b) @ 1.5%	64060153				

PART-IV

SECOND SCHEDULE

Final / Fixed / Average / Relevant / Reduced Rate Regime	89	Payment for Services u/s 153(1)(b) @ 2%	64060154		
	90	Payment for Services u/s 153(1)(b) @ 10%	64060170		
	91	Receipts from Contracts u/s 153(1)(c) @ 7.5%	64060265		
	92	Receipts from Contracts u/s 153(1)(c) @ 10%	64060270		
	93	Fee for Export related Services u/s 153(2) @ 1%	64060352		
	94	Deduction of Tax from Yarn Traders u/s 153(1)(a)	64060381		
	95	Deduction of Tax from Yarn Traders u/s 153(1)(b)	64060382		
	96	Export Proceeds u/s 154 @ 1%	64070054		
	97	Foreign Indenting Commission u/s 154(2) @ 5%	64070151		
	98	Sale proceeds of goods to exporter u/s 154(3)	64070152		
	99	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153		
	100	Contract payments to indirect exporter u/s 154(3B)	64070154		
	101	Export Proceeds u/s 154(3C)	64070155		
	102	Income from Property u/s 15(6)	64080052		
	103	Prize on Prize Bond u/s 156	64090051		
	104	Winnings from Crossword Puzzle u/s 156	64090052		
	105	Winnings from Raffle u/s 156	64090053		
	106	Winnings from Lottery u/s 156	64090054		
	107	Winnings from Quiz u/s 156	64090055		
	108	Winnings from Sale Promotion u/s 156	64090056		
	109	Commission / Discount on petroleum products u/s 156A @ 12%	64090151		
	110	Brokerage / Commission u/s 233 @ 5%	64120060		
	111	Brokerage / Commission u/s 233 @ 8%	64120066		
	112	Brokerage / Commission u/s 233 @ 10%	64120070		
	113	Brokerage / Commission u/s 233 @ 12%	64120074		
	114	CNG Station Gas Bill u/s 234A	64130151		
	115	Electricity Bill of Commercial Consumer u/s 235	64140051		
	116	Electricity Bill of Industrial Consumer u/s 235	64140052		
	117	Lease of rights to collect tolls u/s 236A(3)	64150102		
	118	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653		
	119	Payment for rent / right to use machinery / equipment u/s 236Q	64151651		
	120	Rent of machinery & equipment u/s 236Q(2)	64151652		
	121	Dividend in specie u/s 236S @ 7.5%	64151802		
	122	Dividend in specie u/s 236S @ 15%	64151807		
	123	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220061		
	124	Capital Gains on Immovable Property u/s 37(1A)	64220062		
	125	Capital Gains on Securities u/s 37A @ 0%	64220151		
	126	Capital Gains on Securities u/s 37A @ 5%	64220153		
	127	Capital Gains on Securities u/s 37A @ 7.5%	64220157		
	128	Capital Gains on Securities u/s 37A @ 10%	64220158		
	129	Capital Gains on Securities u/s 37A @ 12.5%	64220155		
	130	Capital Gains on Securities u/s 37A @ 15%	64220156		
	131	Purchase of Locally Produced Edible Oil/Vegetable Ghee u/s 148A @ 2%	64310053		
	132	Receipts from shipping business of a resident person u/s 7A	64310055		
	133	Profit on Debt u/s 7B	64310056		
	134	Fee for transport services outside Pakistan under clause (3), Part-II, Second Schedule @ 1%	64310061		
	135	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062		
	136	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063		
	137	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071		
	138	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule	64320051		

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2021
CNIC*			NTN Receipts / Value A	Tax Collected / Deducted / Paid B
Sr.	Description	Code		
1	Adjustable Tax (Sum of 2 to 61)	640003		
2	Import tax 148 (0.1%)	64010032		
3	Import tax 148 (0.2%)	64010034		
4	Import tax 148 (0.3%)	64010036		
5	Import tax 148 (0.4%)	64010038		
6	Import tax 148 (0.5%)	64010040		
7	Directorship Fee (us 1400) (0.005%)	64020004		
8	Tax withheld (us 151) (amount (us 78 exceeds 30 million)	64040006		
9	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident (us 162/2)	64060007		
10	Profit on Debt to a Non-Resident (us 162/2)	64060008		
11	Payment for Goods to a PE of a Non-Resident (us 152/2A(a) / Division II, Part III, 1st Schedule	64060009		
12	Payment for Contracts to a PE of a Non-Resident (us 152/2A(a) / Division II, Part III, 1st Schedule	64060010		
13	Payment for Goods (us 153/1(a) (0.1%)	64060012		
14	Payment for Goods (us 153/1(a) (0.2%)	64060013		
15	Payment for Goods (us 153/1(a) (0.3%)	64060014		
16	Payment for Goods (us 153/1(a) (0.4%)	64060015		
17	Payment for Goods (us 153/1(a) (0.5%)	64060016		
18	Payment of Royalty to resident person (us 162/2 (0.1%)	64060017		
19	Cash Withdrawal from Bank (us 251A)	64100101		
20	Current Banking Transactions (us 231AA)	64100201		
21	Motor Vehicle Registration Fee (us 231B(1))	64100301		
22	Motor Vehicle Transfer Fee (us 231B(2))	64100302		
23	Motor Vehicle Rental (us 231B(3))	64100303		
24	Motor Vehicle Leasing (us 231B(4)) (0.4%)	64100304		
25	Motor Vehicle Leasing, Margin Trading or Securities Lending (us 233AA)	64100305		
26	Goods Transport Motor Vehicle Tax (us 234)	64100306		
27	Passenger Transport Motor Vehicle Tax (us 234)	64100307		
28	Private Vehicle Tax (us 234)	64100308		
29	Facility Bill of Domestic Consumer (us 236A)	64100309		
30	Telephone Bill (us 236/1(a))	64100310		
31	Telephone Bill (us 236/1(a))	64100311		

32	Prepaid Telephone Card (us 236/1(b))	64100312		
33	Phone Unit (us 236/1(c))	64100313		
34	Internet Bill (us 236/1(d))	64100314		
35	Prepaid Internet Card (us 236/1(e))	64100315		
36	Purchase by Auditor (us 236A)	64100316		
37	Director's / Joint Charge (us 236A)	64100317		
38	Sale / Transfer of Immovable Property (us 236C)	64100318		
39	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and			
40	Lending Rights (us 236E)	64100319		
41	Purchase of other transmissions by Distributors / Dealers / Wholesalers (us 236G)	64100320		
42	Purchase of Fertilizer by Distributors / Dealers / Wholesalers (us 236G)	64100321		
43	Purchase by Retailers (us 236H)	64100322		
44	Purchase by others from Retailers (us 236H)	64100323		
45	Purchase / Transfer of Immovable Property (us 236C)	64100324		
46	Purchase of Insurance: Air Ticket (us 236L)	64100325		
47	Shipping Bill of Lading (us 236L)	64100326		
48	Advance tax on extraction of minerals (us 236V)	64100327		
49	Advance tax on remittance through credit, debit, prepaid cards (us 236V)	64100328		

Signature:

Date:

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*				Tax Year		
CNIC*				NTN		
Business				2021		
Sr.	Description	Code	Total Amount A	Amount Subject to Final Tax B	Amount Subject to Normal Tax C	
Revenue						
1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3025				
2	Gross Revenue (excluding Sales Tax, Federal Excise)	3026				
3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
4	Cost of Sales / Services (sum of 5 to 15)-16]	3030				
5	Opening Stock	3038				
6	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
7	Salaries / Wages	3071				
8	Fuel	3072				
9	Power	3073				
10	Oils	3074				
11	Stores / Spares	3076				
12	Repair / Maintenance	3077				
13	Other Direct Expenses	3085				
14	Accounting Amortization	3087				
15	Accounting Depreciation	3088				
16	Closing Stock	3099				
17	Gross Profit / (Loss) [4-16]	3100				
18	Other Revenue (Sum of 19 to 22)	3120				
19	Accounting Gain on Sale of Intangibles	3115				
20	Accounting Gain on Sale of Assets	3116				
21	Others	3125				
22	Share in untaxed Income from AOP	3131				

23	Share in Taxed Income from AOP	3141			
Management, Administrative, Selling & Financial Expenses					
24	(Sum of 25 to 44)	3159			
25	Rent	3151			
26	Rates / Taxes / Cess	3152			
27	Salaries / Wages / Perquisites / Benefits	3154			
28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
29	Electricity / Water / Gas	3158			
30	Communication	3162			
31	Repair / Maintenance	3165			
32	Stationery / Printing / Photocopies / Office Supplies	3166			
33	Advertisement / Publicity / Promotion	3168			
34	Insurance	3170			
35	Professional Charges	3171			
36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
37	Brokerage / Commission	3178			
38	Recovery of Debts written off	3186			
39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
40	Other Indirect Expenses	3190			
41	Accounting (Loss) on Sale of Intangibles	3195			
42	Accounting (Loss) on Sale of Assets	3196			
43	Accounting Amortization	3197			
44	Accounting Depreciation	3198			
45	Accounting Profit / (Loss) [17-18-24]	3200			

Annex-B						2/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*				Tax Year		
CNIC*				NTN		
Business				2021		
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	

PART-IV

SECOND SCHEDULE

		A	B	C
	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270		
45	Unadjusted (Loss) from Business for 2015	327015		
46	Unadjusted (Loss) from Business for 2016	327016		
47	Unadjusted (Loss) from Business for 2017	327017		
48	Unadjusted (Loss) from Business for 2018	327018		
49	Unadjusted (Loss) from Business for 2019	327019		
Statement of Affairs / Balance Sheet				
50	Total Assets (Sum of 54 to 59)	3349		
51	Land	3301		
52	Building (all types)	3302		
53	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
54	Advances / Deposits / Prepayments / Trade Debtors / Receivables	3312		
55	Stocks / Stores / Spares	3315		
56	Cash / Cash Equivalents	3319		
57	Total Equity / Liabilities (Sum of 61 to 63)	3389		
58	Capital	3352		
59	Borrowings / Debt / Loan	3371		
60	Advances / Deposits / Amounts Payable / Trade Creditors / Payables	3384		
Signature		Date:		

Annex-C				
Inadmissible / Admissible Deductions				
Name*		Tax Year	2021	
CNIC*		NTN	Code	Amount
Sr.	Description			
1	Inadmissible Deductions (Sum of 2 to 29)	3239	1201	
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3202		
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3203		
4	Add Backs Provision for Diminution in Value of Investment	3206		
5	Add Backs u/s 21(a) Gains / Rate / Tax levied on Profits / Gains	3206		
6	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3207		
7	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3208		
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3209		
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3210		
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3211		
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3212		
12	Add Backs u/s 21(h) Personal Expenditure	3204		
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3213		
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3215		
15	Add Backs u/s 21(k) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3216		
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3217		
17	Add Backs u/s 21(n) Capital Expenditure	3218		
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3219		
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3220		
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3224		
21	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3225		
22	Add Backs Tax Gain on Sale of Intangibles			

PART-IV

SECOND SCHEDULE

Admissible Deductions	23 Add Backs Tax Gain on Sale of Assets	3226
	24 Add Backs s/21(c)(a) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990.	3227
	25 Add Backs Pre-Commencement Expenditure / Deferred Cost	3230
	26 Add Backs Accounting (Loss) on Sale of Intangibles	3235
	27 Add Backs Accounting (Loss) on Sale of Assets	3236
	28 Add Backs Accounting: Amortization	3237
	29 Add Backs Accounting: Depreciation	3238
	30 Other Inadmissible Deductions	3234
	31 Admissible Deductions [Sum of 31 to 40]	3259
	32 Accounting Gain on Sale of Intangibles	3245
	33 Accounting Gain on Sale of Assets	3246
	34 Tax Amortization for Current Year	3247
	35 Tax Depreciation / Initial Allowance for Current Year	3248
	36 Pre-Commencement Expenditure / Deferred Cost	3250
	37 Other Admissible Deductions	3254
	38 Tax (Loss) on Sale of Intangibles	3255
	39 Tax (Loss) on Sale of Assets	3255
	40 Unabsorbed Tax Amortization for Previous Years	3257
	41 Unabsorbed Tax Depreciation for Previous Years	3258
Signature:		Date:

Annex-D Depreciation, Initial Allowance, Amortization											
Tax Year 2021										ATN	
Sr.	Description	Code	WTV (2021) A	Extension B	Addition (Subtr.) Previously (in Rs./mm)	Extent of Use D	Addition (Subtr.) E	Extent of Use F	Initial Allowance G	Rate H	Depreciate I
1	Building (all types)	3551				100%		100%	15%	10%	
2	Plant for Manufacture	3552				100%		100%	15%	10%	
3	Plant / Machinery (for other than specified)	3553				100%		100%	25%	10%	
4	Computer Hardware / Asset forms / Equipment used in manufacture of IT products	3554				100%		100%	75%	30%	
5	Software (including related)	3555				100%		100%	7%	10%	
6	Furniture (including related)	3556				100%		100%	25%	10%	
7	Motor Vehicle (including related)	3557				100%		100%	25%	10%	
8	Director's Installation of mineral oil conductor	3558				100%		100%	25%	10%	
9	Office Equipment	3559				100%		100%	25%	10%	
10	Motor Vehicle / Equipment eligible for 1st year allowance	3560				100%		100%	10%	15%	
11	Motor Vehicle (for playing for hire)	3561				100%		100%	10%	15%	
12	Motor Vehicle (playing for hire)	3562				100%		100%	10%	15%	
13	Motor Vehicle (play for hire)	3563				100%		100%	10%	15%	
14	Motor Vehicle (play for hire)	3564				100%		100%	10%	15%	
15	Motor Vehicle (play for hire)	3565				100%		100%	10%	15%	
16	Motor Vehicle (play for hire)	3566				100%		100%	10%	15%	
17	Motor Vehicle (play for hire)	3567				100%		100%	10%	15%	
18	Motor Vehicle (play for hire)	3568				100%		100%	10%	15%	
19	Motor Vehicle (play for hire)	3569				100%		100%	10%	15%	
20	Motor Vehicle (play for hire)	3570				100%		100%	10%	15%	
21	Motor Vehicle (play for hire)	3571				100%		100%	10%	15%	
22	Motor Vehicle (play for hire)	3572				100%		100%	10%	15%	
23	Motor Vehicle (play for hire)	3573				100%		100%	10%	15%	
24	Motor Vehicle (play for hire)	3574				100%		100%	10%	15%	
25	Motor Vehicle (play for hire)	3575				100%		100%	10%	15%	
26	Motor Vehicle (play for hire)	3576				100%		100%	10%	15%	
27	Motor Vehicle (play for hire)	3577				100%		100%	10%	15%	
28	Motor Vehicle (play for hire)	3578				100%		100%	10%	15%	
29	Motor Vehicle (play for hire)	3579				100%		100%	10%	15%	
30	Motor Vehicle (play for hire)	3580				100%		100%	10%	15%	
31	Motor Vehicle (play for hire)	3581				100%		100%	10%	15%	
32	Motor Vehicle (play for hire)	3582				100%		100%	10%	15%	
33	Motor Vehicle (play for hire)	3583				100%		100%	10%	15%	
34	Motor Vehicle (play for hire)	3584				100%		100%	10%	15%	
35	Motor Vehicle (play for hire)	3585				100%		100%	10%	15%	
36	Motor Vehicle (play for hire)	3586				100%		100%	10%	15%	
37	Motor Vehicle (play for hire)	3587				100%		100%	10%	15%	
38	Motor Vehicle (play for hire)	3588				100%		100%	10%	15%	
39	Motor Vehicle (play for hire)	3589				100%		100%	10%	15%	
40	Motor Vehicle (play for hire)	3590				100%		100%	10%	15%	
41	Motor Vehicle (play for hire)	3591				100%		100%	10%	15%	
42	Motor Vehicle (play for hire)	3592				100%		100%	10%	15%	
43	Motor Vehicle (play for hire)	3593				100%		100%	10%	15%	
44	Motor Vehicle (play for hire)	3594				100%		100%	10%	15%	
45	Motor Vehicle (play for hire)	3595				100%		100%	10%	15%	
46	Motor Vehicle (play for hire)	3596				100%		100%	10%	15%	
47	Motor Vehicle (play for hire)	3597				100%		100%	10%	15%	
48	Motor Vehicle (play for hire)	3598				100%		100%	10%	15%	
49	Motor Vehicle (play for hire)	3599				100%		100%	10%	15%	
50	Motor Vehicle (play for hire)	3600				100%		100%	10%	15%	
51	Motor Vehicle (play for hire)	3601				100%		100%	10%	15%	
52	Motor Vehicle (play for hire)	3602				100%		100%	10%	15%	
53	Motor Vehicle (play for hire)	3603				100%		100%	10%	15%	
54	Motor Vehicle (play for hire)	3604				100%		100%	10%	15%	
55	Motor Vehicle (play for hire)	3605				100%		100%	10%	15%	
56	Motor Vehicle (play for hire)	3606				100%		100%	10%	15%	
57	Motor Vehicle (play for hire)	3607				100%		100%	10%	15%	
58	Motor Vehicle (play for hire)	3608				100%		100%	10%	15%	
59	Motor Vehicle (play for hire)	3609				100%		100%	10%	15%	
60	Motor Vehicle (play for hire)	3610				100%		100%	10%	15%	
61	Motor Vehicle (play for hire)	3611				100%		100%	10%	15%	
62	Motor Vehicle (play for hire)	3612				100%		100%	10%	15%	
63	Motor Vehicle (play for hire)	3613				100%		100%	10%	15%	
64	Motor Vehicle (play for hire)	3614				100%		100%	10%	15%	
65	Motor Vehicle (play for hire)	3615				100%		100%	10%	15%	
66	Motor Vehicle (play for hire)	3616				100%		100%	10%	15%	
67	Motor Vehicle (play for hire)	3617				100%		100%	10%	15%	
68	Motor Vehicle (play for hire)	3618				100%		100%	10%	15%	
69	Motor Vehicle (play for hire)	3619				100%		100%	10%	15%	
70	Motor Vehicle (play for hire)	3620				100%		100%	10%	15%	
71	Motor Vehicle (play for hire)	3621				100%		100%	10%	15%	
72	Motor Vehicle (play for hire)	3622				100%		100%	10%	15%	
73	Motor Vehicle (play for hire)	3623				100%		100%	10%	15%	
74	Motor Vehicle (play for hire)	3624				100%		100%	10%	15%	
75	Motor Vehicle (play for hire)	3625				100%		100%	10%	15%	
76	Motor Vehicle (play for hire)	3626				100%		100%	10%	15%	
77	Motor Vehicle (play for hire)	3627				100%		100%	10%	15%	
78	Motor Vehicle (play for hire)	3628				100%		100%	10%	15%	
79	Motor Vehicle (play for hire)	3629				100%		100%	10%	15%	
80	Motor Vehicle (play for hire)	3630				100%		100%	10%	15%	
81	Motor Vehicle (play for hire)	3631				100%		100%	10%	15%	
82	Motor Vehicle (play for hire)	3632				100%		100%	10%	15%	
83	Motor Vehicle (play for hire)	3633				100%		100%	10%	15%	
84	Motor Vehicle (play for hire)	3634				100%		100%	10%	15%	
85	Motor Vehicle (play for hire)	3635				100%		100%	10%	15%	
86	Motor Vehicle (play for hire)	3636				100%		100%	10%	15%	
87	Motor Vehicle (play for hire)	3637				100%		100%	10%	15%	
88	Motor Vehicle (play for hire)	3638				100%		100%	10%	15%	
89	Motor Vehicle (play for hire)	3639				100%		100%	10%	15%	
90	Motor Vehicle (play for hire)	3640				100%		100%	10%	15%	
91	Motor Vehicle (play for hire)	3641				100%		100%	10%	15%	
92	Motor Vehicle (play for hire)	3642				100%		100%	10%	15%	
93	Motor Vehicle (play for hire)	3643				100%		100%	10%	15%	
94	Motor Vehicle (play for hire)	3644				100%		100%	10%	15%	
95	Motor Vehicle (play for hire)	3645				100%		100%	10%	15%	
96	Motor Vehicle (play for hire)	3646				100%		100%	10%	15%	
97	Motor Vehicle (play for hire)	3647				100%		100%	10%	15%	
98	Motor Vehicle (play for hire)	3648				100%		100%	10%	15%	
99	Motor Vehicle (play for hire)	3649				100%		100%	10%	15%	
100	Motor Vehicle (play for hire)	3650				100%		100%	10%	15%	
101	Motor Vehicle (play for hire)	3651				100%		100%	10%	15%	
102	Motor Vehicle (play for hire)	3652				100%		100%	10%	15%	
103	Motor Vehicle (play for hire)	3653				100%		100%	10%	15%	
104	Motor Vehicle (play for hire)	3654				100%		100%	10%	15%	
105	Motor Vehicle (play for hire)	3655				100%		100%	10%	15%	
106	Motor Vehicle (play for hire)	3656				100%		100%	10%	15%	
107	Motor Vehicle (play for hire)	3657				100%		100%	10%	15%	
108	Motor Vehicle (play for hire)	3658				100%		100%	10%	15%	
109	Motor Vehicle (play for hire)	3659				100%		100%	10%	15%	
110	Motor Vehicle (play for hire)	3660				100%		100%	10%	15%	
111	Motor Vehicle (play for hire)	3661				100%		100%	10%	15%	
112	Motor Vehicle (play for hire)	3662				100%		100%	10%	15%	
113	Motor Vehicle (play for hire)	3663				100%		100%	10%	15%	
114	Motor Vehicle (play for hire)	3664				100%		100%	10%	15%	
115	Motor Vehicle (play for hire)	3665				100%		100%	10%	15%	
116	Motor Vehicle (play for hire)	3666				100%		100%	10%	15%	
117	Motor Vehicle (play for hire)	3667				100%		100%	10%	15%	
118	Motor Vehicle (play for hire)	3668				100%		100%	10%	15%	
119	Motor Vehicle (play for hire)	3669				100%		100%	10%	15%	
120	Motor Vehicle (play for hire)	3670				100%		100%	10%	15%	
121	Motor Vehicle (play for hire)	3671				100%		100%	10%	15%	
122	Motor Vehicle (play for hire)	3672				100%		100%	10%	15%	
123	Motor Vehicle (play for hire)	3673				100%		100%	10%	15%	
124	Motor Vehicle (play for hire)	3674				100%		100%	10%	15%	
125	Motor Vehicle (play for hire)	3675				100%		100%	10%	15%	
126	Motor Vehicle (play for hire)	3676				100%		100%	10%	15%	
127	Motor Vehicle (play for hire)	3677				100%		100%	10%	15%	
128	Motor Vehicle (play for hire)	3678				100%		100%	10%	15%	
129	Motor Vehicle (play for hire)	3679				100%		100%	10%	15%	
130	Motor Vehicle (play for hire)	3680				100%		100%	10%	15%	
131	Motor Vehicle (play for hire)	3681				100%		100%	10%	15%	
132	Motor Vehicle (play for hire)	3682				100%		100%	10%	15%	
133	Motor Vehicle (play for hire)	3683				100%		100%	10%	15%	
134	Motor Vehicle (play for hire)	3684				100%		100%	10%	15%	
135	Motor Vehicle (play for hire)	3685				100%		100%	10%	15%	
136	Motor Vehicle (play for hire)	3686				100%		100%	10%	15%	
137	Motor Vehicle (play for hire)	3687				100%		100%	10%	15%	
138	Motor Vehicle (play for hire)	3688				100%		100%	10%	15%	
139	Motor Vehicle (play for hire)	3689				100%		100%	10%	15%	
140	Motor Vehicle (play for hire)	3690				100%		100%	10%	15%	
141	Motor Vehicle (play for hire)	3691				100%		100%	10%	15%	
142	Motor Vehicle (play for hire)	3692				100%		100%	10%	15%	
143	Motor Vehicle (play for hire)	3693				100%		100%	10%	15%	
144	Motor Vehicle (play for hire)	3694				100%		100%	10%	15%	
145	Motor Vehicle (play for hire)	3695				100%		100%	10%	15%	
146	Motor Vehicle (play for hire)	3696				100%		100%	10%	15%	
147	Motor Vehicle (play for hire)	3697				100%		100%	10%	15%	
148	Motor Vehicle (play for hire)	3698				100%		100%	10%	15%	
149	Motor Vehicle (play for hire)	3699				100%		100%	10%	15%	
150	Motor Vehicle (play for hire)	3700				100%					

PART-IV

SECOND SCHEDULE

Annex-4						
Name / CNIC						Tax Year 2021
Sr.	Description	Code	Receipts / Value A	Tax Collectible / Deductible B	Attributable Taxable Income C	Tax on Attributable Taxable Income D
						Minimum Tax Chargeable E
1	Minimum Tax Chargeable (Col.E Sum of 2 to 8)					
2	Import u/s 143 @1%	64010062				
3	Import u/s 143 @2%	64010064				
4	Import u/s 143 @3%	64010065				
5	Import u/s 143 @4%	64010066				
6	Import u/s 143 @6%	64010067				
7	Import of Edible Oil u/s 143 @5.5%	64010161				
8	Import of Packing Material u/s 143 @6.5%	64010161				
9	Import of Plastic Raw Material u/s 143 @ 1.75%	64010061				
10	Import u/s 143 @ 4.25%	64010063				
11	Import u/s 143 @ 2.75%	64010062				
12	Import of shoes by ship breakers u/s 143(BA) @ 4.8%	64010069				
13	Payment for contracts for construction, assembly or installation to a non-resident u/s 152(1A)	64050052				
14	Payment for transport services to a P.C. of a non-resident u/s 152(A)(B)	64050034				
15	Payment for services contracts to a non-resident u/s 152(1A)(B)	64050053				
16	Fee for Advertisement Services to a non-resident u/s 152(1A)(D)	64050054				
17	Insurance premium to a non-resident u/s 152(1A)(A)	64050055				
18	Payment for other services for P.C. of a non-resident u/s 152(1A)(C)	64050055				
19	Payment for Services u/s 153(1)(b) @1%	64060152				
20	Payment for goods u/s 153(1a) @ 0.25%	64060052				
21	Payment for goods u/s 153(1a) @ 2.5%	64060055				
22	Payment for goods u/s 153(1a) @ 4.8%	64060059				
23	Payment for Services u/s 153(1)(b) @ 1.5%	64060153				
24	Payment for specified for Services u/s 153(1)(b) @ 3%	64060155				
25	Payment for Services u/s 153(1)(b) @2%	64060154				
26	Payment for Services u/s 153(1)(b) @10%	64060170				
27	Payment for Services u/s 153(1)(b) @15%	64060159				
28	Receipts from Contributions u/s 153(1)(a) @7.5%	64060255				
29	Receipts from Contributions u/s 153(1)(a) @12%	64060270				
30	Payment for Goods u/s 153(1)(a) @1%	64060052				
31	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
32	Payment for Goods u/s 153(1)(a) @4.5%	64060059				

33	Fee for Export related Services u/s 153(2) @1%	64060352					
34	Deduction of Tax from year u/s 153(1)(a)	64060281					
35	Deduction of Tax from year u/s 153(1)(b)	64060282					
36	Brokerage / Commission u/s 233 @0.5%	64120066					
37	Brokerage / Commission u/s 233 @1.2%	64120070					
38	Brokerage / Commission u/s 233 @1.2%	64120074					
39	Brokerage / Commission u/s 233 @3%	64120060					
40	Number of imported mobile phones u/s 148 upto 305 @ Rs 75	64120045					
41	Number of imported mobile phones u/s 148 exceeding 305 upto 1005 @ Rs 100	64120046					
42	Number of imported mobile phones u/s 148 exceeding 1305 upto 2005 @ Rs 95	64120047					
43	Number of imported mobile phones u/s 148 exceeding 2005 upto 3505 @ Rs 90	64120048					
44	Number of imported mobile phones u/s 148 exceeding 3505 upto 6005 @ Rs 3000	64120049					
45	Number of imported mobile phones u/s 148 exceeding 6005 @ Rs 5000	64120050					
46	CNG Station Gas Bill u/s 234A	64330161					
47	Fee for Goods Transport Contractor u/s (43E), Part IV Second Schedule	64330063					
48	Fee for Carriage Services by Oil Tanker u/s (43D), Part IV Second Schedule	64330061					
Sr.	Description	Code	Receipts / Value A	Final Tax Chargeable B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Difference (Option Valid if <0) E
49	Export Proceeds u/s 154(1) @1%	64070054					
50	Foreign Indenting Commission u/s 154(2)	64070151					
51	Sale Proceeds of goods to exporter u/s 154(3)	64070152					
52	154(2A)	64070153					
53	Contract Payments to indirect exporter u/s 154(3B)	64070154					
54	Export Proceeds u/s 154(3C)	64070155					
55	Commission / Discount on petroleum products u/s 150A @12%	64090151					

Signature:

Date:

Annex F				
Personal Expenses				
Name*				Tax Year: 2021
CNIC*				NIN
Sr.	Description	Code	Amount	
1	Personal Expenses (Sum of 2 to 16 minus 17)	7000		
2	Rent	7001		
3	Rates / Taxes / Charge / Cess	7002		
4	Vehicle Running / Maintenance	7003		
5	Travelling	7004		
6	Electricity	7005		
7	Water	7006		
8	Gas	7007		
9	Telephone	7008		
10	Asset Insurance / Security	7009		
11	Medical	7010		
12	Educational	7011		
13	Club	7012		
14	Functions / Gatherings	7013		
15	Serious Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7014		
16	Other Personal / Household Expenses	7015		
17	Contribution in Expenses by Family Members (Sum of 18 to 21)	7016		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature			Date	

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001									1/4
Name*								Tax Year: 2021	
CNIC*								NIN	
Residence									
Business									
1	Agricultural Property (Sum of 1 i to 1 x)							7001	
	Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
i							7001		
ii							7001		
iii							7001		
iv							7001		
v							7001		
vi							7001		
vii							7001		
viii							7001		
ix							7001		
x							7001		
2	Commercial, Industrial, Residential Property (Non-Business) (Sum of 2 i to 2 x)							7002	
	Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Mara / sq. yd.)	Share %	Code	Value at Cost	
i							7002		
ii							7002		
iii							7002		

PART-IV

SECOND SCHEDULE

Residential, Commercial	iv					7002	
	v					7002	
	vi					7002	
	vii					7002	
	viii					7002	
	ix					7002	
Business Capital	x					7002	
	3	Business Capital				7003	
	Enter name, share percentage & capital amount in each AOP					Share %	Code
	i					7003	Value at Cost
	ii					7003	
Equipment	iii					7003	
	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]				7004	
	Description					Code	Value at Cost
	i					7004	
	ii					7004	
	iii					7004	
	iv					7004	
Signatures:						Date:	
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							
Name*						Tax Year	2021
CNIC*						NTN	

Animal	5	Animal (Non-Business) [Sum of 5 i to 5 iv]				7005	
	Description					Code	Value at Cost
	i	Livestock				7005	
	ii	Pet				7005	
	iii	Unspecified				7005	
Investment	iv	Unspecified				7005	
	6	Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006	
		Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
		Account				7006	
		Current				7006	
		Current				7006	
		Fixed Deposit				7006	
		Fixed Deposit				7006	
		Profit / Loss Sharing				7006	
		Profit / Loss Sharing				7006	
		Saving				7006	
		Saving				7006	
	ii	Annuity				7006	
	iii	Bond				7006	
	iv	Certificate				7006	
	v	Debenture				7006	
	vi	Deposit				7006	
		Term Deposit				7006	
		Term Deposit				7006	
	vii	Fund				7006	
	viii	Instrument				7006	
	ix	Insurance Policy				7006	
	x	Security				7006	

PART-IV

SECOND SCHEDULE

x	Stock / Share				7006	
xii	Unit				7006	
xiii	Others				7006	
7 Debt (Non-Business) [Sum of 7 i to 7 vii]					7007	
	<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
i	Advance				7007	
ii	Debt				7007	
iii	Deposit				7007	
iv	Prepayment				7007	
v	Receivable				7007	
vi	Security				7007	
vii	Others				7007	
8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]					7008	
	<i>(Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	<i>Code</i>	<i>Value at Cost</i>
i					7008	
ii					7008	
iii					7008	
iv					7008	
v					7008	
vi					7008	
vii					7008	
viii					7008	

Signatures: _____ Date: _____

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2021	
CNIC*		NTN		
Precious Possession	9 Precious Possession [Sum of 9 i to 9 iii]		7009	
	<i>Description</i>	<i>Code</i>	<i>Value at Cost</i>	
	i Antique / Artifact	7009		
	ii Jewelry / Ornament / Metal / Stone	7009		
iii Others (Specify)	7009			
Household Effect	10 Household Effect [Sum of 10 i to 10 iv]		7010	
	<i>Description</i>	<i>Code</i>	<i>Value at Cost</i>	
	i Unspecified	7010		
	ii Unspecified	7010		
	iii Unspecified	7010		
Personal Item	11 Personal Item [Sum of 11 i to 11 iv] *		7011	
	<i>Description</i>	<i>Code</i>	<i>Value at Cost</i>	
	i Unspecified	7011		
	ii Unspecified	7011		
	iii Unspecified	7011		
Cash	12 Cash (Non-business) [Sum of 12 i to 12 x]		7012	
	Notes & Coins	7012		

PART-IV

SECOND SCHEDULE

Any Other Asset	13	Any Other Asset [Sum of 13 i to 13 iv]	7013	
		Description	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
Assets outside Pakistan	15	Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16	*Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
		Description	Code	Value at Cost
	i		7016	
	ii		7016	
	17	Total Assets [15+16]	7019	

* Serial # 15 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures: _____ Date: _____

WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001						414
Name*				Tax Year	2021	
CNIC*				NTN		
Loan	18	Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]			7021	
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
	i	Advance			7021	
	ii	Borrowing			7021	
	iii	Credit			7021	
	iv	Loan			7021	
	v	Mortgage			7021	
	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
Net Assets	19	Total Liabilities			7029	
	20	Net Assets Current Year [17-19]			703001	
	21	Net Assets Previous Year			703002	
	22	Increase / Decrease in Assets [20-21]			703003	
	23	Inflows [Sum of 23 (i) to 23 (x)]			7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
iv	Adjustments in Income Declared as per Return for the year			7034		

PART-IV

SECOND SCHEDULE

Reconciliation	vi	Foreign Remittance	7035	
	vii	Inheritance	7036	
	viii	Gift	7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
	x	Others	7048	
	24	Personal Expenses [Transfer from Sr.1 Annex-F]	7089	
	25	Outflows [Sum of 25 (i) to 25 (iii)]	7099	
	i	Gift	7091	
	ii	Loss on Disposal of Assets	7092	
	iii	Others	7093	
26	Unreconciled Amount [23-24-25]	703096		
Disposed Assets	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]	703004	
		Description	Code	Value at Cost
	i		703004	
	ii		703004	
Verification	I, _____, CNIC No. _____, in my capacity _____			
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2021 & of my personal expenditure for the year ended 30.06.2021 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.			
Signatures:			Date: _____	

PART-IV

SECOND SCHEDULE

Data	Payment	Arbitrage	Verification	Calculate	Import Previous Return		
- Employment - Capital Assets - Other Sources - Foreign Sources / Contributions - Foreign Assets - Agriculture - Tax Chargeable / Payments 116 - Wealth Statement	@Select Language: ENGLISH	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Prior / Final Tax	Amount Subject to Normal Tax	Action
		Foreign Income	8000				
		Foreign Income	8000				

Data	Payment	Arbitrage	Verification	Calculate	Import Previous Return		
- Employment - Capital Assets - Other Sources - Foreign Sources / Agriculture - Foreign Assets - Agriculture - Tax Chargeable / Payments 115 - Wealth Statement	@Select Language: ENGLISH	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Prior / Final Tax	Amount Subject to Normal Tax	Action
		Agriculture Income	6100				

Data	Payment	Arbitrage	Verification	Calculate	Import Previous Return		
- Employment - Capital Assets - Other Sources - Foreign Sources / Agriculture - Foreign Assets - Agriculture - Tax Chargeable / Payments 115 - Wealth Statement	@Select Language: ENGLISH	Description	Code	Total	Deductible	Admissible	Action
		Deductible Allowances	3000				
		Patent Fee	3001				
		Profit on Contracts vis 600	3007				
		Proportional Expenses vis 600	3008				
		No. of Children for tuition fee is paid	300801				

Data	Payment	Arbitrage	Verification	Calculate	Import Previous Return		
- Employment - Capital Assets - Other Sources - Foreign Sources / Agriculture - Foreign Assets - Agriculture - Tax Chargeable / Payments 115 - Wealth Statement	@Select Language: ENGLISH	Description	Code	Total Amount	Tax Chargeable	Tax Reduced	Action
		Tax Deductions	3300				
		Tax Reduction for Full Time Teacher / Lecturer (Except teacher of medical professionals who derive income from private medical practice)	3302				
		Tax Reduction on Tax Charged on Deferred Unit Modes / Pensioner's Unsettled Account in excess of deductible rate	330101				
		Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule, for tax beneficiaries and coming pursuant to a period of 10 years and on employees and coming pursuant to a period of 10 years and on employees and coming pursuant to a period of 10 years	330101				
		Tax Credit	330102				
		Tax Credit for tax beneficiaries and coming pursuant to a period of 10 years and on employees and coming pursuant to a period of 10 years and on employees and coming pursuant to a period of 10 years	330102				

Data	Payment	Arbitrage	Verification	Calculate	Import Previous Return		
- Employment - Capital Assets - Other Sources - Foreign Sources / Agriculture - Foreign Assets - Agriculture - Tax Chargeable / Payments 115 - Wealth Statement	@Select Language: ENGLISH	Description	Code	Exempt Amount	Ineligible Amount	Tax Credit	Action
		Tax Credit	6020				
		Tax Credit for Charitable Donations vis 51	6031				
		Tax Credit for Investment in Series, Stocks and Life Insurance Premium vis 52	6032				
		Tax Credit for Investment in Health Insurance vis 52A	6032A				
		Tax Credit for Contribution to Approved Pension Fund vis 53	6033				
		Tax Credit vis 64D for PFR machines	6033				
		Tax Credit vis 65D specified industrial undertakings	603303				
		Tax Credit vis 193	6033				
		Summation of Tax Credit on Investments in Shares disposed off before time limit	6033				
		Tax Credit for Charitable Donations vis 51 where the donation is made to associate	6031				

1[

The screenshot shows the 'Tax Chargeable / Payments' section of the ITR form. The form is in English and displays various tax calculation fields. The 'Tax Chargeable / Payments' section is highlighted in orange. The 'Tax Chargeable' field shows a total value of 0. The 'Tax Credit' field shows a total value of 0. The 'Adjusted Tax' field shows a total value of 0. The 'Final / Fixed / Minimum / Average / Relevant / Reduced Tax' field shows a total value of 0. The 'Capital Assets in TE' field shows a total value of 0. The 'Computation' field shows a total value of 0. The '116 - Wealth Statement' field shows a total value of 0.

]

2[

- 1 Form under the heading “Tax Chargeable/Payments” inserted by S.R.O.1891(I)/2022 dated 13.10.2022.
- 2 Form under the head “Computation” substituted by S.R.O.1955(I)/2022 dated 24.10.2022. Substituted Form read as follows:

“

Date	Payment	Amount	Verification
Select Language: ENGLISH			
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Special Provision
Income from Salary	1000		
Income (Loss) from Other Sources	6000		
Foreign Income	6000		
Agriculture Income	6100		
Income from	1000		
Deductible Allowances	6000		
Taxable Income	6100		
Tax Chargeable	6200		
Relevant Income Tax	6200		
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	6200		
Tax Credit	6300		
Tax Credit	6300		
Difference of Minimum Tax Chargeable with 25% (25% of 6200)	6300		
Interest and dividend on other income, against interest of 6% per year	6300		
Withholding Income Tax	6300		
Advance Income Tax	6300		
Advance Income Tax u/s 147(A)	6300		
Adjusted Income Tax	6300		
Relevant Income Tax	6300		
Relevant Income Tax	6300		

”

PART-IV

SECOND SCHEDULE

Data		Payment	Attribute	Verification	Select Language		Calculate	Import Previous Return
Employment	ENGLISH							
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
116 - Wealth Statement								
Personal Expenses								
Personal Assets / Liabilities								
Reconciliation of Net Assets								
Net Assets								

1

Data		Payment	Attribute	Verification	Select Language		Calculate	Import Previous Return
Employment	ENGLISH							
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
116 - Wealth Statement								
Personal Expenses								
Personal Assets / Liabilities								
Reconciliation of Net Assets								
Net Assets								

Data		Payment	Attribute	Verification	Select Language		Calculate	Import Previous Return
Employment	ENGLISH							
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
116 - Wealth Statement								
Personal Expenses								
Personal Assets / Liabilities								
Reconciliation of Net Assets								
Net Assets								

SECOND SCHEDULE

Order	Amortization / Depreciation	Minimum Rate	Cycle End Date	Fiscal Year	Company Director	Adjustment	Calculate	Ventilation			
Property		Select language: ENVI RM									
Receivable / Deductions		Total year:					Code	Total Amount	Amount brought from tax / Subject to input + total tax	Calculate	Input / Review / Return
Business		Increase / (Decrease) from business tax adjustment of / (deductible) depreciation / Input Allowance?					6270				
Manufacturing / Trading Items		Unadjusted (Loss) from business tax 2017					62701				
Other Revenue		Unadjusted (Loss) from business tax 2018					627015				
Management, Administrative, Selling & Financial Expenses		Unadjusted (Loss) from business tax 2019					627015				
Indeductible / Adductable Deductions		Headquarter (I) cost from business tax 2020					37800				
		Headquarter (I) cost from business tax 2021					378001				
Adjustments											
Business Assets / Liability / Subsidies											
Capital Assets											
Other Debtor											
Foreign Sources / Signature											
Tax Chargeable / Payments											

SECOND SCHEDULE

Motor Vehicle Transfer Fee (s. 216(12))	0-1000000		
Motor Vehicle Sales Tax (s. 216(9))	0-1000000		
Motor Vehicle Leasing (s. 216(10) (A) (Non-ATV)) (s. 416)	0-1000000		
Marginal Financing, Marginal Trading or Speculative Lending (s. 213(4))	0-1000000		
Goods Transport Public Vehicle Tax (s. 214)	0-1000000		
Passenger Transport Public Vehicle Tax (s. 214)	0-1000000		
Private Vehicle Tax (s. 214)	0-1000000		
Electricity (s. 1) or Commercial / Industrial Consumer (s. 225)	0-1400000		
Telephone Rtl (s. 236(1) (a))	0-1000000		
Cellular Rtl (s. 236(1) (a))	0-1000000		
Repair (Automotive Care) (s. 236(1) (b))	0-1000000		
Phone (s. 236(1) (c))	0-1000000		
Internet Rtl (s. 236(1) (d))	0-1000000		
Repair (Automotive Care) (s. 236(1) (b))	0-1000000		
Purchases by Auction (s. 255A (Including General Offenses))	0-1000000		
Domestic Air Ticket Charges (s. 256)	0-1000000		
Sale / Transfer of Immovable Property (s. 256)	0-1000000		
Tax Deducted (s. 259) where property purchased & sold within 1st Year	0-1000000		
Tax Deducted (s. 259) where property purchased prior to current Tax Year	0-1000000		
Advance Tax on Fundraising and Campaigns (s. 259)	0-1000000		
Purchases of other commodities by Distributors / Dealers / Wholesalers (s. 260)	0-1000000		
Purchases of other commodities by Distributors / Dealers / Wholesalers (s. 260)	0-1000000		
Purchases by Auction (s. 259A)	0-1000000		
Purchases of Gifts by Individuals (s. 259B)	0-1000000		
Purchases / Transfer of Immovable Property (s. 256)	0-1000000		
Purchases of International Air Tickets (s. 259)	0-1000000		
During transactions otherwise than through credit (s. 259)	0-1000000		
Advance tax on deduction of interest (s. 259)	0-1000000		
Advancements under 259A for Builders/Developers	0-1000000		
Advancements under 259B for Builders/Developers	0-1000000		
Advance tax on On Money (s. 259A(2))	0-1000000		
Persons (amount) ahead through credit / debit / person's card (s. 259)	0-1000000		

PART-IV

SECOND SCHEDULE

Sl. No.	Particulars	Minimum tax	Option out of 11%	Taxpayer	Comptroller/Inspector	Attachment	Allegation	Verification	Debitable	Input/Previous return
Sl. No.	Particulars	Minimum tax	Option out of 11%	Taxpayer	Comptroller/Inspector	Attachment	Allegation	Verification	Debitable	Input/Previous return
1	Property									
2	Business									
3	Capital Assets									
4	Other Sources									
5	Foreign Source / Agriculture									
6	Tax Chargeable / Payments									
7	Debitable Non-resident									
8	Debitable									
9	Debitable									
10	Debitable									
11	Debitable									
12	Debitable									
13	Debitable									
14	Debitable									
15	Debitable									
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99	Debitable									
100	Debitable									

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New on or after 1st July)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Depreciation - From 1st-July-2020	324801										
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										
Offshore installations of mineral Oil concerns	330306										
Plant / Machinery eligible for Initial Allowance	330308										
Motor Vehicle (not plying for hire)	33041										
Motor Vehicle (plying for hire)	33042										
Ships	33043										
Aircrafts / Aero Engines	33044										
Depreciation - Up to 30-June-2020	324802										
Building (all types)	330205										
Ramp for Disabled Persons	33020405										
Plant / Machinery (not Otherwise specified)	33030105										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205										
Furniture (including fittings)	33030305										
Technical / Professional Books	33030405										
Offshore installations of mineral Oil concerns	33030605										
Motor Vehicle (not plying for hire)	3304105										
Motor Vehicle (plying for hire)	3304205										
Ships	3304305										
Aircrafts / Aero Engines	3304405										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification									
										Import Previous Return	Calculate							
Description										Code	Receipts / Total	Tax Collected / Deductible / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action	
import up to 142 @ 1%										643-0002								
import up to 142 @ 2%										643-0004								
import up to 142 @ 3%										643-0006								
import up to 142 @ 4%										643-0008								
import up to 142 @ 5%										643-0010								
import up to 142 @ 6%										643-0012								
import of Ships by Ship Owners up to 15000MT @ 1.5%										643-0009								
import of plastic raw materials under 1% if ready to use by Dec 12 up to 142										643-0007								
import of electric Oil up to 142 @ 5.5%										643-0011								
import of White Crystalline sugar up to 142 @ 0.25%										643-0013								
import of Packing Materials up to 142 @ 1.5%										643-0014								
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident up to 15000MT / Division I, Part II, 1st Schedule										643-0015								
Payment for Services, Contracts to a Non-Resident up to 15000MT / Division I, Part II, 1st Schedule										643-0016								
Fee for Advertisement Services to a Non-Resident up to 15000MT / Division I, Part II, 1st Schedule										643-0017								
Insurance / Reinsurance Premium to a Non-Resident up to 15000MT / Division I, Part II, 1st Schedule										643-0018								
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident, except as provided under Part II										643-0019								
Payment for Other Services to a Non-Resident up to 15000MT / Division I, Part II, 1st Schedule										643-0020								
Payment for Services up to 15000MT @ 5%										643-0021								

PART-IV

SECOND SCHEDULE

Payment for Services u/s 153(1)(b) @1%	64060152								
Payment for Goods u/s 153(1)(a) @0.25%	64060082								
Payment for Services u/s 153(1)(b) @1.5%	64060153								
Payment for Goods u/s 153(1)(a) @0.5%	64060051								
Payment for Goods u/s 153(1)(a) @1%	64060052								
Payment for Goods u/s 153(1)(a) @1.5%	64060053								
Payment for Goods u/s 153(1)(a) @2.5%	64060055								
Payment for Goods u/s 153(1)(a) @4.5%	64060059								
Payment for Specified Services u/s 153(1)(b) @2%	64060055								
Payment for Specified Services u/s 153(1)(b) @3%	64060156								
Payment for Services u/s 153(1)(b) @10%	64060170								
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265								
Receipts from Contracts u/s 153(1)(c) @10%	64060270								
Fee for Export related Services u/s 153(2) @1%	64060352								
No. of imported mobile phones u/s 148 up to 305 @ Rs. 70	64120045								
No. of imported mobile phones u/s 148 exceeding 305 up to 1005 @ Rs. 100	64120046								
No. of imported mobile phones u/s 148 exceeding 1005 up to 2005 @ Rs. 930	64120047								
No. of imported mobile phones u/s 148 exceeding 2005 up to 3505 @ Rs. 970	64120048								
No. of imported mobile phones u/s 148 exceeding 3505 up to 5005 @ Rs. 3000	64120049								
No. of imported mobile phones u/s 148 exceeding 5005 @ Rs. 5200	64120050								
Brokerage / Commission u/s 233 @5%	64120060								
Brokerage / Commission u/s 233 @8%	64120066								
Brokerage / Commission u/s 233 @10%	64120070								
Brokerage / Commission u/s 233 @12%	64120074								
CNG Station Gas Bill u/s 234A	64130151								
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								
Fee for Goods Transport Contractor u/s (43E), Part IV, 2nd Schedule	64320053								
Fee for Carriage Services by Oil Tanker u/s (43D), Part IV, 2nd Schedule	64320051								
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507								
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509								
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510								

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculated
Description	Code	Receipts / Value	Tax Creditable / Deductible / Paid	Tax Characteristic	Adjustable liability (Interest)	Tax on Adjusted liability (Interest)	Import Previous Return Difference (Up on Validity)				Action
Export Promotions u/s 151(1) @1%	61070058										
Foreign Advertising Commission u/s 151(2)	61070151										
Sale Promotions of goods to export u/s 151(3)	61070153										
Sale Promotions of goods by reliable undertaking u/s 151(3A)	61070155										
Contract Payments to foreign contractor u/s 151(3B)	61070156										
Export Promotions u/s 151(3C)	61070157										
Commission / Discount on petroleum products u/s 156A @1%	61080151										

Date	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.									

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

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description								
3000	Final Accounts								
0 record(s) found									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes	Value								
Business Sector-1									
Business Sector-2									
Business Sector-3									
Business Sector-4									
Business Sector-5									
Residence Status									
Special Tax Rate for Dividend covered under ADCT									
Special Tax Rate for Royalty / Fee for technical services covered under ADCT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADCT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADCT									
Professional ADCT Firm defined under Part I of the First Schedule									
Entitlement Date									
Class for issuance / Renewal of License u/s 234J									

PART-IV

SECOND SCHEDULE

Date	Amendment	Declarations	Minimum Tax	Option out of FTR	Payment	Company Director	Attachment	Attitude	Verification
I, (CIN No.) as 60% Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do so hereby declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. --- verify this									
File Save <input checked="" type="button" value="Print"/> Cancel Print									
1234 12345 (Return for Income and Voluntary for complete year) Calculate Import Previous Return Print									
Name Tax Year Valid Up To Due Date Document Date Submission Date									
Date Amendment Declarations Minimum Tax Option out of FTR Payment Company Director Attachment Attitude Verification									
Select Language ENGLISH									
Salary									
Description Code Total Amount Amount exempt from Tax / Subject to FTR / Final Tax Amount Subject to Normal Tax Action									
Property Income from Salary 1000									
Rent Pay, Wages or Other Remuneration (including Bonus or Salary) 1000									
Capital Assets Advances (including Hying / Submarine Allowance) 1000									
Other Sources Expenditure (Reimbursement) 1000									
Foreign Sources / Acquisition Value of Properties (including Transport Allowance for Government Accounts) 1000									
Tax Charges / Payments Value of Properties (including Transport Allowance for Government Accounts) 1000									
116 - Wealth Statement Profit in lieu of or in addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits) 1000									
Date Amendment Declarations Minimum Tax Option out of FTR Payment Company Director Attachment Attitude Verification									
Employment Select Language ENGLISH									
Property									
Receipts / Deductions									
Income (if any) from Property 2000									
Business Total Receipts from Property 2000									
Capital Assets Rent Received or Receivable 2000									
Other Sources 1/10th of amount not adjustable against Rent 2000									
Foreign Sources / Acquisition Fulfilled Deposit under a Contract for Sale of Property 2000									
Tax Charges / Payments Recovery of Unpaid Irrecoverable Rent allows as deduction 2000									
116 - Wealth Statement Unpaid Liabilities exceeding three years 2000									
Total Deductions from Property 2000									
1/10th of Rent of Building for Repairs 2000									
Insurance Premium 2000									
Loss (Rate / Tax / Charge / Cost) 2000									
Ground Rent 2000									
Profit on Capital borrowed for investment in Property 2000									
Share in Rental Income Paid to HREFC / Rango 2000									
Rent Collection Expenditure 2000									
Legal Service Charges 2000									
Amount claimed as Irrecoverable Rent 2000									
Payment of Liabilities treated as income 2000									
Other Deductions against Rent 2000									

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTD	Payment	Company Director	Attachment	Attitude	Verification	Calculated	Import Previous Return
Select Language English											
Property Business Manufacturing / Trading Firm Other Revenue Management, Administrative, Selling & Financial Expenses Interest on / Amortization / Deductions Adjustments Business Assets / Priority / Liabilities Capital Assets Other Sources Foreign Income / Aggregates Tax Chargeable / Payments Tax / Fee / Statement											
Description Code Total Amount Amount Subjected to Tax / Subsequently used / Final Tax Amount Subjected to Normal Tax Action											
Interest on / Amortization / Deductions 3239											
Add Backs w/o 29(2) Provision for Unsound Units 3241											
Add Backs Provision for Charitable / Religious / Political / Charitable 3242											
Add Backs Provision for Charitable / Religious / Political / Charitable 3243											
Add Backs w/o 29(2) Provision for Unsound Units / Amount named in Taxation / Funds or Capitalized 3244											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3245											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3246											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3247											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3248											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3249											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3250											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3251											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3252											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3253											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3254											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3255											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3256											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3257											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3258											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3259											
Add Backs w/o 29(2) Charitable / Religious / Political / Charitable 3260											

PART-IV

SECOND SCHEDULE

Add Backs (in Part (iii) Additions) on advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3374				
Add Backs Tax Gain on Sale of Intangibles	3375				
Add Backs Tax Gain on Sale of Assets	3376				
Add Backs (in Part (iv) Deductions) Exceeding a specified amount not paid through prescribed mode	3377				
Add Backs (in Part (v) Expenditure attributable to sale of person required to be reported under Section 195) not registered	3378				
Add Backs (in Part (vi) Losses) Profit and Lossable on account of loss of Passenger Transport Vehicle exceeding 25 Million Rupees	3379				
Add Backs (in Part (vii) Commission in excess of 3% of gross amount of supplies to a person not appearing in Form in Third Schedule of Sales Tax Act)	3380				
Add Backs (in Part (viii) Commission in excess of 3% of gross amount of supplies to a person not appearing in Form in Third Schedule of Sales Tax Act)	3381				
Reduction on profit on credit inadmissible (in Part (ix))	3382				
Add Backs (in Part (x) Expenditure / Deferred Cost)	3383				
70% of sales / dealers of products listed in the list (in Part (xi) for the period 1990-1991 who are not registered under the GST 1999 and not appearing in the sales tax returns for the FY 2001)	3384				
Other Income Tax Deductions	3385				
Add Backs Accounting (in Part (xii) on Sale of Intangibles	3386				
Add Backs Accounting (in Part (xiii) on Sale of Assets	3387				
Add Backs Accounting Amortization	3388				
Add Backs Accounting Depreciation	3389				
Administrative Deductions	3390				
Accounting Gain on Sale of Intangibles	3391				
Accounting Gain on Sale of Assets	3392				
Tax Amortization for Current Year	3393				
Tax Depreciation / Initial Allowance for Current Year	3394				
Pre-Commencement Expenditure / Deferred Cost	3395				
Other Administrative Deductions	3396				
Loss (Loss) on Sale of Intangibles	3397				
Loss (Loss) on Sale of Assets	3398				
Unreported Tax Contribution for Previous Years	3399				
Unreported Tax Depreciation for Previous Years	3400				

Field	Annotation	Declaration	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Article	Verification	Calculate	Import Previous Return
1. Employment	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
1. Property	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
1. Business	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Manufacturing / Trading Items	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Other Revenue	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Management, Administrative, Selling & Financial Expenses	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Indirectly / Administrative Deductions	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Adjustments	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Business Assets / Equity / Liabilities	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Capital Assets	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Other Assets	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Partners / Partners / Partners	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Tax Chargeable / Payments	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
115. Wealth Statement	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR

Field	Annotation	Declaration	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Article	Verification	Calculate	Import Previous Return
1. Employment	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
1. Property	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
1. Business	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Manufacturing / Trading Items	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Other Revenue	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Management, Administrative, Selling & Financial Expenses	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Indirectly / Administrative Deductions	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Adjustments	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Business Assets / Equity / Liabilities	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Capital Assets	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Other Assets	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Partners / Partners / Partners	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
Tax Chargeable / Payments	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR
115. Wealth Statement	2. Select Language	3. PFR / PFR	4. PFR / PFR	5. PFR / PFR	6. PFR / PFR	7. PFR / PFR	8. PFR / PFR	9. PFR / PFR	10. PFR / PFR	11. PFR / PFR	12. PFR / PFR

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return				
Employment	Select Language ENGLISH														
Property	Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Gains / (Loss) from Capital Assets										4000				
Capital Assets															
Capital Gains / (Loss)															
Long Term															
Short Term															
Other Sources															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															
T16 - Wealth Statement															

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return				
Employment	Select Language ENGLISH														
Property	Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Consideration Received on Disposal of Securities held Long Term										4000				
Capital Assets	Cost of Acquisition of Securities including Ancillary Expenses held Long Term										4016				
Capital Gains / (Loss)	Net Gain / (Loss) on Securities held Long Term										4017				
Long Term															
Short Term															
Other Sources															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															
T16 - Wealth Statement															

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return				
Employment	Select Language ENGLISH														
Property	Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Consideration Received on Disposal of Securities held Short Term										4020				
Capital Assets	Cost of Acquisition of Securities including Ancillary Expenses held Short Term										4030				
Capital Gains / (Loss)	Net Gain / (Loss) on Securities held Short Term										4037				
Long Term															
Short Term															
Other Sources															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															
T16 - Wealth Statement															

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return				
Employment	Select Language ENGLISH														
Property	Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Income / (Loss) from Other Sources										5000				
Capital Assets	Receipts from Other Sources										5020				
Other Sources	Yield on Unsecured Certificates / Rescuer's Default Account / Corporate Liability Default Account										5020P11				
Receipts / Payments	Royalty										5002				
Foreign Sources / Agriculture	Profit on Debt (Interest, Yield, etc)										5003				
Tax Chargeable / Payments	Profit on Debt (Interest, etc) (in millions)										5003-2				
T16 - Wealth Statement	Loan, Advance, Deposit or Gift received in Cash										5010				
	Other Receipts										5020				
	Round Rent										5004				
	Rent from sub lease of Land or Building										5005				
	Rent from lease of Building with Plant and Machinery										5006				
	Annuity / Pension										5007				
	Contributions from Other Sources										5008				
	Other Receipts										5009				

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return				
Employment	Select Language ENGLISH														
Property	Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Foreign Income										6000				
Capital Assets	Foreign Income										6000				
Other Sources	Foreign Property Income / (Loss)										6020				
Foreign Sources / Agriculture	Foreign Property Income / (Loss)										6020				
Foreign Sources	Foreign Business Income / (Loss)										6030				
Agriculture	Foreign Business Income / (Loss)										6030				
Tax Chargeable / Payments	Foreign Capital Gains / (Loss)										6040				
T16 - Wealth Statement	Foreign Capital Gains / (Loss)										6040				
	Foreign Other Sources Income / (Loss)										6050				
	Foreign Other Sources Income / (Loss)										6050				
	Foreign Dividend Income										6011				
	Foreign Dividend Income										6017				

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SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
1. Employment	2. Select Language	3. LRU/L31									
4. Property											
5. Business											
6. Capital Assets											
7. Other Assets											
8. Foreign Income / Agriculture											
9. Tax Chargeable / Payments											
10. Deductible Allowances											
11. Tax Chargeable											
12. Tax Deductions											
13. Tax Credit											
14. Adjustable Tax											
15. Profit / Loss / Minimum / Average /											
16. Reduced / Reduced Tax											
17. Computations											
18. 110 - Worksheet											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
1. Employment	2. Select Language	3. 210/0/0/1									
4. Property											
5. Business											
6. Capital Assets											
7. Other Assets											
8. Foreign Income / Agriculture											
9. Tax Chargeable / Payments											
10. Deductible Allowances											
11. Tax Chargeable											
12. Tax Deductions											
13. Tax Credit											
14. Adjustable Tax											
15. Profit / Loss / Minimum / Average /											
16. Reduced / Reduced Tax											
17. Computations											
18. 110 - Worksheet											

19. Profit / Loss / Minimum / Average /											
20. Reduced / Reduced Tax											
21. Computations											
22. 110 - Worksheet											

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SECOND SCHEDULE

Code	Particulars	Description	Minimum Tax	Option out of FTR	Payment	Company Director	Adjustment	Refund	Verification	Code	Revised Value	Tax Collected / Deducted	Tax Chargeable	Action
1	Employment	Selected Language	FTR 15%											
2	Income Tax	Decision												
3	Business	Fixed / Fixed / Minimum / Average / Retention / Retention Tax	040001											
4	Capital Assets	Import up to 145 @ 0%	040002											
5	Other Sources	Import up to 145 @ 0%	040003											
6	Foreign Sources / Agriculture	Import up to 145 @ 0%	040004											
7	Tax Chargeable / Payment	Advance tax up to 20% (or) Interest by Non-Resident	040005											
8	Deduction Allowances	Under 150 @ 20%	040006											
9	Tax Exemption	Import up to 145 @ 0%	040007											
10	Tax Reduction	Payment for Specified Services to a PF of a Non-Resident (150/145) / Division II, Part II, 1st Schedule	040008											
11	Tax Credit	Return on investment in India up to 15% (145) @ 10%	040009											
12	Adjustable Tax	Return on investment in India up to 15% (145) @ 12.5%	040010											
13	Total / Fixed / Minimum / Average / Retention / Retention Tax	Return on investment in India up to 15% (145) @ 20%	040011											
14	Compositions	Return on investment in India to a Non-Resident up to 15% (145) @ 10%	040012											
15	116 - Final Statement	Return on investment in India to a Non-Resident up to 15% (145) @ 20%	040013											
16		Import up to 145 @ 0%	040014											
17		Import up to 145 @ 0%	040015											
18		Import up to 145 @ 0%	040016											
19		Import of White Crystaline Sugar up to 145 @ 0.25%	040017											
20		Import of Refined Molasses up to 145 @ 0%	040018											
21		No. of imported mobile phones up to 145 up to 100 @ Rs. 75	040019											
22		No. of imported mobile phones up to 145 exceeding 100 up to 1000 @ Rs. 100	040020											
23		No. of imported mobile phones up to 145 exceeding 1000 up to 2000 @ Rs. 500	040021											
24		No. of imported mobile phones up to 145 exceeding 2000 up to 2000 @ Rs. 800	040022											
25		No. of imported mobile phones up to 145 exceeding 2000 up to 2000 @ Rs. 1000	040023											
26		No. of imported mobile phones up to 145 exceeding 2000 @ Rs. 1200	040024											
27		Options up to 150 @ 0%	040025											
28		Dividend up to 150 @ 0%	040026											
29		Person receiving dividend from a company where the company's income is exempt from tax up to	040027											
30		Profits on investment in exceeding 1 million on subside up to 150	040028											
31		Profits on investment in not exceeding 1 million on subside up to 150	040029											
32		Dividend for Non-Resident covered under ADTT up to 150 / up to 5	040030											
33		Royalty / Fee for Technical Services to a Non-Resident up to 150 / up to 100 / up to 100	040031											
34		Payment for Contracts for Construction, Supply of or Installation for a Non-Resident up to 150 / up to 100 / up to 100	040032											
35		Profit on (145) up to 150 / up to 100 / up to 100 / up to 100 / up to 100	040033											
36		Payment for Services, Contracts to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040034											
37		Fee for Advertisement Services to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040035											
38		Tax deductibility on CGRA of Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040036											
39		Tax deductibility on CGRA of Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040037											
40		Insurance / Mortgage Premium to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040038											
41		Fee for Advertisement Services to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040039											
42		Royalty / Fee for software rights services to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040040											
43		Payment to Non-Resident up to 150 / up to 100 / up to 100 / up to 100 / up to 100	040041											
44		Payment for Other Services to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040042											
45		Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	040043											
46		Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	040044											
47		Payment for foreign profit and commissions to a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040045											
48		Payment to a Non-Resident on disposal of Debt Instrument in the form of a Non-Resident up to 150 / up to 100 / up to 100 / up to 100	040046											
49		Payment for Goods up to 150 / up to 100 / up to 100 / up to 100	040047											
50		Payment for Goods up to 150 / up to 100 / up to 100 / up to 100	040048											
51		Payment for Goods up to 150 / up to 100 / up to 100 / up to 100	040049											
52		Payment for Goods up to 150 / up to 100 / up to 100 / up to 100	040050											

SECOND SCHEDULE

Income Tax Rules, 2002	807
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SECOND SCHEDULE

	Example for Contraband outside Pakistan (i.e. (C), Part II, 2nd Schedule @ 0.75%)	64310071							
	Tax on business income of business (i.e. (C) (Revenue less expenses paid under Rule 123))	64310072							
	Tax liability (i.e. (C) (Read with Rule 13 of Twentieth Schedule for Farmers/Peasants)	64310065							+
	Tax on Income of Cotton Ginner (i.e. (C), Part II, 2nd Schedule (Other than ginning and oil milling activity only))	64330000							
	Tax on business income of developer (i.e. (C) (Revenue less expenses paid under Rule 123))	64310073							
	Transport Concession for Government Servants (after deduction of private salary) (i.e. (C), Part II, 2nd Schedule)	64310058							
	Transport Concession for Government Servants (after deduction of private salary) (i.e. (C), Part II, 2nd Schedule)	64310059							
	Tything / Tuition Fee Allowance (for non-teaching staff) (i.e. (C), Part II, 2nd Schedule)	64310052							
	Allowance for Firms (depending upon pay) (i.e. (C), Part II, 2nd Schedule)	64310053							
	Average Rate of Tax for Calculation of employment termination benefit (i.e. (C) (i.e. 100%))	64310050							
	Employment Termination Benefits (i.e. (C) (i.e. 100%))	64310054							
	Proportion Rate of Tax for Calculation of salary (i.e. (C) (i.e. 100%))	64310051							
	Salary (i.e. (C) (i.e. 100%))	64310055							
	Export of Services (i.e. (C) (i.e. 100%))	64310056							
	Rate of Profit of foreign products (i.e. (C) (i.e. 100%))	64310057							
	Foreign products (i.e. (C) (i.e. 100%))	64310058							
	Total duration (i.e. (C) (i.e. 100%))	64310059							

File	Annotation	Calculation	Minimum Tax	Option out of PTD	Payment	Company Director	Attachment	Attitude	Utilization	Calculate	Import Previous Return
1	Employment			Select Language	STANDARD						
2	Property										
3	Business										
4	Capital Assets										
5	Other Assets										
6	Foreign Sources / Agreements										
7	Tax on Capital / Income										
8	Taxable Allowance										
9	Tax Chargeable										
10	Tax Reduction										
11	Tax Credit										
12	Adjustable Tax										
13	Final / Final / Minimum / Average / Relevant / Reduced Tax										
14	Compositions										
15	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
16	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
17	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
18	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
19	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
20	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
21	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
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27	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
28	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
29	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
30	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
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36	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
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93	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
94	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
95	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
96	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
97	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
98	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
99	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										
100	Final / Final / Minimum / Average / Relevant / Reduced Income Tax										

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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action			
Import u/s 148 @ 1%	64010052										
Import u/s 148 @ 2%	64010054										
Import u/s 148 @ 3%	64010056										
Import u/s 148 @ 4%	64010058										
Import u/s 148 @ 5.5%	64010061										
Import u/s 148 @ 6%	64010062										
Import of Ships by Ship Breakers u/s 148(8A) @ 4.5%	64010059										
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010081										
Import of Edible Oil u/s 148 @ 5.5%	64010161										
Import of White Crystalline Sugar u/s 148 @ 0.25%	64010191										
Import of Packing Material u/s 148 @ 5.5%	64010181										
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052										
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053										
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054										
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055										
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050099										
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095										
Payment for Services u/s 153(1)(b) @ 0.5%	64060151										
Payment for Services u/s 153(1)(b) @ 1%	64060152										
Payment for Goods u/s 153(1)(a) @ 0.25%	64060062										
Payment for Services u/s 153(1)(b) @ 1.5%	64060153										
Payment for Goods u/s 153(1)(a) @ 0.5%	64060051										
Payment for Goods u/s 153(1)(a) @ 1%	64060052										
Payment for Goods u/s 153(1)(a) @ 1.5%	64060053										
Payment for Goods u/s 153(1)(a) @ 2.5%	64060055										
Payment for Goods u/s 153(1)(a) @ 4.5%	64060059										
Payment for Specified Services u/s 153(1)(b) @ 2%	64060055										
Payment for Specified Services u/s 153(1)(b) @ 3%	64060156										
Payment for Services u/s 153(1)(b) @ 10%	64060170										
Receipts from Contracts u/s 153(1)(c) @ 7.5%	64060205										
Receipts from Contracts u/s 153(1)(c) @ 10%	64060270										
Fee for Export related Services u/s 153(2) @ 1%	64060352										
No. of imported mobile phones u/s 148 up to 305 @ Rs. 70	64120045										
No. of imported mobile phones u/s 148 exceeding 305 up to 1005 @ Rs. 100	64120046										
No. of imported mobile phones u/s 148 exceeding 1005 up to 2005 @ Rs. 930	64120047										
No. of imported mobile phones u/s 148 exceeding 2005 up to 3505 @ Rs. 970	64120048										
No. of imported mobile phones u/s 148 exceeding 3505 up to 5005 @ Rs. 3000	64120049										
No. of imported mobile phones u/s 148 exceeding 5005 @ Rs. 5200	64120050										
Brokerage / Commission u/s 233 @ 5%	64120060										
Brokerage / Commission u/s 233 @ 8%	64120066										
Brokerage / Commission u/s 233 @ 10%	64120070										
Brokerage / Commission u/s 233 @ 12%	64120074										
CNG Station Gas Bill u/s 234A	64130151										
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										
Fee for Goods Transport Contractor u/s (43E), Part IV, 2nd Schedule	64320053										
Fee for Carriage Services by Oil Tanker u/s (43D), Part IV, 2nd Schedule	64320051										
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507										
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509										
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action			
Export Proceeds u/s 151(1) @ 1%	61270054										
Foreign Indenting Commission u/s 151(2)	61270151										
Sale Proceeds of goods to non-resident u/s 154(a)	61270153										
Sale Proceeds of services by resident on installing u/s 154(3A)	61270153										
Contract Payments to indirect agent u/s 154(3B)	61270154										
Export Proceeds u/s 151(1)(c)	61270155										
Commission / Discount on petroleum products u/s 156A @ 1%	61280151										

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.									

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SECOND SCHEDULE

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
Attributes										Value	Action
Business Sector-1											+ 0
Business Sector-2											+ 0
Business Sector-3											+ 0
Business Sector-4											+ 0
Business Sector-5											+ 0
No. of children for whom Educational Fee is paid											
Residence Status											+ 0
Special Tax Rate for Dividend covered under ADDT											
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT											
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT											
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT											
Average Tax Rate for Employment Termination Benefits u/s 12(6)											
Relevant Tax Rate for Salary Arrears u/s 12(7)											
Enlistment Date											
Class for Issuance / Renewal of License u/s 236J											+ 0

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, CNIC No. as 80% Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do so hereby declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify PIN:									

Electronic Return for Companies

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification																																																																																																																									
File Save Print Cancel Print Look: 11401 (Declaration Electronic filed voluntarily for complete year) Transaction Date: 15 Jun 2024 Return: Period: 01-Jun-2021 - 30-Jun-2022 Tax Year: 2022 Valid UpTo: Due Date: Document Date: Submission Date: *																																																																																																																																		
Select Language: ENGLISH <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount subject to Tax / Subject to Tax / Total Tax</th> <th>Amount Subject to Income Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Income (Arising from Property</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Initial Receipts from Property</td> <td>2005</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>100% 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>Reversion of Unpaid/Unredeemed Rent in respect of 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>Total Deductions from Property</td> <td>2006</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>15% of Rent of Building for Repairs</td> <td>2001</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Insurance Premium</td> <td>2002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Local Rate / Tax / Charge / Dues</td> <td>2003</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Ground Rent</td> <td>2004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Provision Capital borrowed for investment in Property</td> <td>2005</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Share in Mutual Income Fund or HFC / Units</td> <td>2006</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rent Deduction expenditure</td> <td>2007</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Local Service Charges</td> <td>2008</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Amount claimed as Investment Rent</td> <td>2009</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment of Liabilities treated as Income</td> <td>2010</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Deductions against Rent</td> <td>2011</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>											Description	Code	Total Amount	Amount subject to Tax / Subject to Tax / Total Tax	Amount Subject to Income Tax	Action	Income (Arising from Property	2000					Initial Receipts from Property	2005					Rent Received or Receivable	2001					100% of amount not adjustable against Rent	2002					Forfeited Deposit under a Contract for Sale of Property	2003					Reversion of Unpaid/Unredeemed Rent in respect of Deduction	2004					Unpaid Liabilities exceeding three years	2005					Total Deductions from Property	2006					15% of Rent of Building for Repairs	2001					Insurance Premium	2002					Local Rate / Tax / Charge / Dues	2003					Ground Rent	2004					Provision Capital borrowed for investment in Property	2005					Share in Mutual Income Fund or HFC / Units	2006					Rent Deduction expenditure	2007					Local Service Charges	2008					Amount claimed as Investment Rent	2009					Payment of Liabilities treated as Income	2010					Other Deductions against Rent	2011				
Description	Code	Total Amount	Amount subject to Tax / Subject to Tax / Total Tax	Amount Subject to Income Tax	Action																																																																																																																													
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Share in Mutual Income Fund or HFC / Units	2006																																																																																																																																	
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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PIR	Payment	Company Director	Adjustment	Alibaba	Verification		Calculate	Input Previous Return
Property Select language PIR Use												
Business Manufacturing / Trading Items Income / (Loss) from Business 3000												
Other Revenues Net Revenues (excluding Sales Tax, Federal Excise, Brokerage, Commission, Placement, Freight Outward) 3006												
Management, Administrative, Selling & Promotional Expenses Gross Revenue (excluding Sales Tax, Federal Excise) 3009												
Indirectable / Administrative Deductions Gross Domestic Sales / Services Fee 3004												
Adjustments Gross Imports Sales / Services Fee 3006												
Business Assets / Equity / Liabilities Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.) 3008												
Interest due > 10% of \$1 million with Non-Resident Associates Domestic Commission / Brokerage / Discount / Freight Outward, etc. 3011												
Capital Assets Foreign Commission / Brokerage / Discount / Freight Outward, etc. 3012												
Other Sources Refunds / Duty Drawbacks 3070												
Foreign Sources / Contributions Cost of Sales / Services 3008												
Tax Charitable / Payments Opening Stock 3008												
Net Sales / Sales of Finished Goods 3007												
Net Purchases Domestic Raw Material / Components Opening Balance 3006												
Net Domestic Purchases Import Raw Material / Components Opening Balance 3006												
Net Imported Finished Goods Stock / Spare Opening Balance 3007												
Consumed Fuel Opening Balance 3008												
Domestic Raw Material / Components Consumed Work in Process Opening Balance 3004												
Import Raw Material / Components Consumed Sell Manufactured Finished Goods Opening Balance 3009												
Stock / Spare Consumed Domestic Finished Goods Opening Balance 3009												
Fuel Consumed Import Finished Goods Opening Balance 3009												
Work in Process Consumed Net Purchases (excluding Sales Tax, Federal Excise) 3006												
Sell Manufactured Finished Goods Consumed Net Domestic Purchases Raw Material / Components 3006												
Domestic Finished Goods Consumed Net Import Raw Material / Components 3006												
Import Finished Goods Consumed Direct Expenses 3009												
Direct Expenses Salaries / Wages 3071												
Salaries / Wages Power 3073												
Power Oil 3074												
Oil Repair / Maintenance 3077												
Repair / Maintenance Insurance 3083												
Insurance Royalty 3081												
Royalty Other Direct Expenses 3083												
Other Direct Expenses Accounting Amortization 3087												
Accounting Amortization Accounting Depreciation 3088												
Accounting Depreciation Closing Stock 3089												
Closing Stock Domestic Raw Material / Components Closing Balance 3006												
Domestic Raw Material / Components Closing Balance Import Raw Material / Components Closing Balance 3006												
Import Raw Material / Components Closing Balance Stock / Spare Closing Balance 3007												
Stock / Spare Closing Balance Fuel Closing Balance 3008												
Fuel Closing Balance Work in Process Closing Balance 3004												
Work in Process Closing Balance Sell Manufactured Finished Goods Closing Balance 3009												
Sell Manufactured Finished Goods Closing Balance Domestic Finished Goods Closing Balance 3009												
Domestic Finished Goods Closing Balance Import Finished Goods Closing Balance 3009												
Import Finished Goods Closing Balance Gross Profit / (Loss) 3100												

Date	Amortization	Depreciation	Minimum Tax	Option out of PIR	Payment	Company Director	Adjustment	Alibaba	Verification		Calculate	Input Previous Return
Property Select language PIR Use												
Utilities Other Revenues 3129												
Other Revenues Fee for Technical / Professional Services 3101												
Management, Administrative, Selling & Promotional Expenses Fee for Other Services 3102												
Indirectable / Administrative Deductions Profit on Sale 3106												
Adjustments Royalty 3107												
Business Assets / Equity / Liabilities License / Franchise Fee 3108												
Transactions > 10% of \$1 million with Non-Resident Associates Accounting Gain on Sale of Intangibles 3115												
Capital Assets Accounting Gain on Sale of Assets 3116												
Other Sources Others 3128												
Foreign Sources / Contributions Gain by child/developer in excess of 10 times of tax liability under Rule 6 of Form 8 Schedule 3173												
Tax Charitable / Payments												

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attitude	Verification	Calculate	Import Previous Return
Property	Select Language	ENGLISH									
Business											
Management, Administrative, Selling & Financial Expenses											
Other Revenue											
Management, Administrative, Selling & Financial Expenses											
Indemnifiable / Administrative Deductions											
Adjustments											
Residence Assets / Equity / Liabilities											
Investments > PKR 50 Million with Non-Resident Investors											
Capital Assets											
Other Sources											
Foreign Sources / Application											
Tax Creditable Payments											
Discharge / Commission											
Other Indirect Expenses											
Dividend Paid											
Dividend Profit Retention Fund											
Provision for Doubtful & Bad Debts											
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets											
Provision for Diminution in Value of Investment											
Investment Credit Withdrawal											
Obsolete Stocks / Stores / Spares / Fixed Assets Withdrawal											
Accounting (Loss) on Sale of Intangible Assets											
Accounting (Loss) on Sale of Assets											
Accounting Amortization											
Accounting Depreciation											
Accounting Profit / (Loss)											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attitude	Verification	Calculate	Import Previous Return
Property	Select Language	PKS 15k									
Business											
Management, Administrative, Selling & Financial Expenses											
Other Revenue											
Management, Administrative, Selling & Financial Expenses											
Indemnifiable / Administrative Deductions											
Adjustments											
Residence Assets / Equity / Liabilities											
Investments > PKR 50 Million with Non-Resident Investors											
Capital Assets											
Other Sources											
Foreign Sources / Application											
Tax Creditable Payments											
Discharge / Commission											
Other Indirect Expenses											
Dividend Paid											
Dividend Profit Retention Fund											
Provision for Doubtful & Bad Debts											
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets											
Provision for Diminution in Value of Investment											
Investment Credit Withdrawal											
Obsolete Stocks / Stores / Spares / Fixed Assets Withdrawal											
Accounting (Loss) on Sale of Intangible Assets											
Accounting (Loss) on Sale of Assets											
Accounting Amortization											
Accounting Depreciation											
Accounting Profit / (Loss)											

SECOND SCHEDULE

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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Altitude	Verification		
Property Select Language ENGLISH										Calculate	Import Previous Return
Business Description Code Total Amount Amount Exempt from Tax / Subject to Prior / Final Tax Amount Subject to Normal Tax Action											

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Altitude	Verification		
Property				Select Language	LRGLS11					Calculate	Import Previous Return
Business				Description	Code					Eligible Amount	Ineligible Amount
Capital Assets				Tax Credit Is	9028						
Other Sources				Tax Credit for Charitable Donations us 91	9011						
Foreign Sources / Agriculture				Tax Credit for Employment Contribution by Manufacturers us 948	9010						
Tax Charitable / Payments				Tax Credit us 949 for PUR machine	9002						
Excluded Allowances				AP Tax Credit for Non-Equity Investment in Plant and Machinery us 948	90102						
Tax Reductions				AP Tax Credit for Equity Investment in Plant and Machinery us 908	90104						
Tax Credits				Tax Credit for Newly Established Industrial Undertaking us 900	9016						
Adjustable Tax				Tax Credit for Capital Reserve (Coal Mining Projects, for up to 17AT-entitled Services) us 687	901001						
Red / Excess / Minimum / Average / Relevant / Reduced Tax				Tax Credit for Investment in Plant and Machinery by Existing Company us 690	9016						
Computations				Investment Tax Credit for Specified Industrial Undertaking us 690	901002						
				Tax Credit us 690 specified industrial undertakings	901003						
				Tax Credit us 100	9020						
				Tax Credit for Charitable Undertakings us 1000	9020						
				Tax Credit for Charitable Donations us 61 where this donation is made to acceptable	9031						
				Tax Credit for share in Tax deducted / credited from ACP	9030						

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Altitude	Verification		
Property				Select Language	FNPR 6H					Calculate	Import Previous Return
Business				Description	Code					Eligible Value	Tax Credited / Reduced
Capital Assets				Adjustable Tax	940000						
Other Sources				Import us 143 @ 1%	9400007						
Foreign Sources / Agriculture				Import us 143 @ 2%	9400008						
Tax Charitable / Payments				Import us 143 @ 3%	9400009						
Excluded Allowances				Import us 143 @ 4%	9400010						
Tax Reductions				Import us 143 @ 1.5%	9400011						
Tax Credits				Import us 143 @ 0.5%	9400012						
Adjustable Tax				Import us 143 @ 0.5%	9400013						
Red / Excess / Minimum / Average / Relevant / Reduced Tax				Trillion Debt us 151 from NDC / PD Deposits	9400014						
Computations				Trillion Debt us 151 from NDC / PD Deposits	9400015						
				Trillion Debt us 151 from NDC / PD Deposits	9400016						
				Trillion Debt us 151 from NDC / PD Deposits	9400017						
				Trillion Debt us 151 from NDC / PD Deposits	9400018						
				Trillion Debt us 151 from NDC / PD Deposits	9400019						
				Trillion Debt us 151 from NDC / PD Deposits	9400020						
				Trillion Debt us 151 from NDC / PD Deposits	9400021						
				Trillion Debt us 151 from NDC / PD Deposits	9400022						
				Trillion Debt us 151 from NDC / PD Deposits	9400023						
				Trillion Debt us 151 from NDC / PD Deposits	9400024						
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				Trillion Debt us 151 from NDC / PD Deposits	9400061						
				Trillion Debt us 151 from NDC / PD Deposits	9400062						
				Trillion Debt us 151 from NDC / PD Deposits	9400063						
				Trillion Debt us 151 from NDC / PD Deposits	9400064						
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				Trillion Debt us 151 from NDC / PD Deposits	9400067						
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				Trillion Debt us 151 from NDC / PD Deposits	9400084						
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				Trillion Debt us 151 from NDC / PD Deposits	9400090						
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				Trillion Debt us 151 from NDC / PD Deposits	9400092						
				Trillion Debt us 151 from NDC / PD Deposits	9400093						
				Trillion Debt us 151 from NDC / PD Deposits	9400094						
				Trillion Debt us 151 from NDC / PD Deposits	9400095						
				Trillion Debt us 151 from NDC / PD Deposits	9400096						
				Trillion Debt us 151 from NDC / PD Deposits	9400097						
				Trillion Debt us 151 from NDC / PD Deposits	9400098						
				Trillion Debt us 151 from NDC / PD Deposits	9400099						
				Trillion Debt us 151 from NDC / PD Deposits	9400100						

Customs Form / Transactions us 231A	64102001										
Motor Vehicle Registration Fee us 231B(1)	64102001										
Motor Vehicle Transfer Fee us 231D(2)	64102002										
Motor Vehicle Sale us 231E(2)	64102003										
Motor Vehicle Leasing us 231F(1A)	64102004										
Motor Vehicle Leasing / Trading or Securities Lending us 231A	64102001										
Goods Transport Public Vehicle Tax us 234	64102001										
Passenger Transport Public Vehicle Tax us 234	64102002										
Private Vehicle Tax us 234	64102003										
Electricity Bill of Commercial / Industrial Consumer us 235	64102004										
Electricity Bill of Commercial / Industrial Consumer us 235	64102005										
Telephone Bill us 235(1)(a)	64102006										
Telephone Bill us 235(1)(a)	64102007										
Prepaid Telephone Card us 235(1)(b)	64102008										
Internet Bill us 235(1)(c)	64102009										
Internet Bill us 235(1)(d)	64102010										
Prepaid Internet Card us 235(1)(e)	64102011										
Purchase by Auction us 235A (including removal of license)	64102012										
Domestic Air Ticket Charges us 235B	64102013										
Sale / Transfer of Immovable Property us 235C	64102014										
Tax Deducted us 235C where property purchased & sold in the tax year	64102015										
Tax Deducted us 235C where property purchased prior to current tax year	64102016										
Advance Tax on Purchase and Sale us 235D	64102017										
Purchase of other immovable property by Individuals / Dealers / Wholesalers us 235E	64102018										
Purchase of Vehicle by Dealers / Wholesalers us 235F	64102019										
Purchase by Individuals us 235H	64102020										
Purchase of other immovable property by Individuals us 235I	64102021										
Purchase of Immovable Property us 235K	64102022										
Purchase of Immovable Property us 235L	64102023										
Domestic Air Ticket Charges (other than through credit us 235M)	64102024										
Domestic Air Ticket Charges (other than through credit us 235M)	64102025										

SECOND SCHEDULE

Advantage tax on insurance premium u/s 236J	64151902		
Advantage tax on insurance premium u/s 236J	64151902		
Advantage tax on extraction of minerals u/s 236V	64151904		
Adjustments under 236A for Builders/Developers	64310010		
Adjustments under 236K for Builders/Developers	64310011		
Advantage tax on On-Money u/s 231B(2A)	64010033		
General insurance premium u/s 236J	64151902		
Life insurance premium u/s 236J	64151903		

[illegible]

SECOND SCHEDULE

Income Tax Rules, 2002	821
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PART-IV

SECOND SCHEDULE

Doc#	Amortization	Depreciation	Minimum Tax	Capital Gains / Losses	Interest	Company Director	Adjusted Income	Dividend	Withholding				
Property			(Select Language: English / Hindi)								Corporation	Income Tax Return	
Property			Description		Code	Total Amount	Amount Exempt from Tax / Subject to Excess / Reduction	Amount Subject to Payment	Action				
+ Business													
+ Capital Assets			Income / (Loss) from Property		3000								
+ Other Sources			Income / (Loss) from Businesses		3000								
+ Foreign Sources / Agriculture			Gains / (Loss) from Capital Assets		8000								
+ Tax Chargeable / Payments			Income / (Loss) from Other Sources		2000								
Deductible Allowances			Foreign Income		8000								
Tax Deductions			Agriculture Income		8100								
Tax Credits			Total Income		8000								
Adjustable Tax			Deductible Allowances		8000								
Final / Final / Minimum / Average / Relevant / Reduced Tax			Share of Partner Company in Income of AGP		8011								
Relevant / Reduced Tax			Taxable Income		8100								
Company Tax			Tax Chargeable		9200								
			Normal Income Tax		920000								
			Final / Final / Minimum / Average / Relevant / Reduced Income Tax		920000								
			VMP		920000								
			Tax Deductions		9200								
			Tax Credits		9200								
			Tax for Banking Company under Rule (8C) of /in Schedule 30 of 20%		92140								
			Tax for Banking Company under Rule (10) of /in Schedule 30 of 20%		92149								
			Turnover Tax on Income of Other Gainers		9212								
			Turnover / Tax Chargeable u/s 113 @ 0.35%		92130								
			Turnover / Tax Chargeable u/s 113 @ 0.34%		92133								
			Turnover / Tax Chargeable u/s 113 @ 0.30%		92134								
			Turnover / Tax Chargeable u/s 113 @ 1.25%		92136								
			Turnover / Tax Chargeable u/s 113 @ 1.5%		92139								
			Accounting Profit / Tax Chargeable u/s 113C @ 1%		92113								
			Difference of Minimum Tax Chargeable u/s 113		92194								
			Super Tax Chargeable		92181								
			Tax on High earning persons i.e. 4C		92182								
			Tax on deemed income u/s 7E @ 20% (Of 5% of FMV)		92183								
			Difference of Alternate Corporate Tax u/s 113C		92197								
			Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)		92189								
			Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)		92198								
			Difference of Minimum Tax Chargeable		92201								
			Refund Adjustment of Other Year(s) against Demand of this Year		92101								
			Adjustment of Alternate Corporate Tax Paid u/s 113C in earlier Year(s)		92196								
			Turnover / Tax u/s 113 on Companies operating trading houses @ 0.5%		92195								
			Withholding Income Tax		9201								
			Advance Income Tax		9202								
			Advance Tax Paid under 147 for Builders/Developers		92025								
			Advance Income Tax u/s 147(A)		92022								
			Admitted Income Tax		9203								
			Demanded Income Tax		9204								
			Advance Income Tax u/s 147(SB)		92021								
			Refundable Income Tax		9210								

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	WDV (SF)	Remaining Useful Years	Extent of Use	Amortization	Action					
Intangible	3305										+
Expenditure in acquiring Long Term Advantage / Benefit	3305-8										
Pre-Commencement Expenditure	3306										
Intangible with uncertainable useful life @4%	3307										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	WDV (SF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (Now on or after 1st July)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Depreciation - From 1st July 2020	330801										
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										
Offshore Installations of mineral Oil concerns	330306										
Plant / Machinery eligible for Initial Allowance	330308										
Motor Vehicle (not plying for hire)	33041										
Motor Vehicle (plying for hire)	33042										
Ships	33043										
Aircrafts / Aero Engines	33044										
Depreciation - Up to 30 June 2020	330802										
Building (all types)	330205										
Ramp for Disabled Persons	33020405										
Plant / Machinery (not Otherwise specified)	33030105										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205										
Furniture (including fittings)	33030305										
Technical / Professional Books	33030405										
Offshore Installations of mineral Oil concerns	33030605										
Motor Vehicle (not plying for hire)	3304105										
Motor Vehicle (plying for hire)	3304205										
Ships	3304305										
Aircrafts / Aero Engines	3304405										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Reverts / Value	Is Collected / Deducted / Paid	The Chargeable	As Chargeable / Exempt / Exempt	Is on Absolute Resale / Exempt	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Import up to 144 @ 0%	64010202										
Import up to 144 @ 0%	64010204										
Import up to 144 @ 0%	64010205										
Import up to 144 @ 0%	64010206										
Import up to 144 @ 0%	64010207										
Import up to 144 @ 0%	64010208										
Import up to 144 @ 0%	64010209										
Import up to 144 @ 0%	64010210										
Import up to 144 @ 0%	64010211										
Import up to 144 @ 0%	64010212										
Import of Ship or Ship Charters up to 144 @ 0%	64010213										
Import of Aircraft or Aircraft Charters up to 144 @ 0%	64010214										
Import of Motor Vehicle up to 144 @ 0%	64010215										
Import of Motor Vehicle up to 144 @ 0%	64010216										
Import of Motor Vehicle up to 144 @ 0%	64010217										
Import of Motor Vehicle up to 144 @ 0%	64010218										
Import of Motor Vehicle up to 144 @ 0%	64010219										
Import of Motor Vehicle up to 144 @ 0%	64010220										
Import of Motor Vehicle up to 144 @ 0%	64010221										
Import of Motor Vehicle up to 144 @ 0%	64010222										
Import of Motor Vehicle up to 144 @ 0%	64010223										
Import of Motor Vehicle up to 144 @ 0%	64010224										
Import of Motor Vehicle up to 144 @ 0%	64010225										
Import of Motor Vehicle up to 144 @ 0%	64010226										
Import of Motor Vehicle up to 144 @ 0%	64010227										
Import of Motor Vehicle up to 144 @ 0%	64010228										
Import of Motor Vehicle up to 144 @ 0%	64010229										
Import of Motor Vehicle up to 144 @ 0%	64010230										
Import of Motor Vehicle up to 144 @ 0%	64010231										
Import of Motor Vehicle up to 144 @ 0%	64010232										
Import of Motor Vehicle up to 144 @ 0%	64010233										
Import of Motor Vehicle up to 144 @ 0%	64010234										
Import of Motor Vehicle up to 144 @ 0%	64010235										
Import of Motor Vehicle up to 144 @ 0%	64010236										
Import of Motor Vehicle up to 144 @ 0%	64010237										
Import of Motor Vehicle up to 144 @ 0%	64010238										
Import of Motor Vehicle up to 144 @ 0%	64010239										
Import of Motor Vehicle up to 144 @ 0%	64010240										
Import of Motor Vehicle up to 144 @ 0%	64010241										
Import of Motor Vehicle up to 144 @ 0%	64010242										
Import of Motor Vehicle up to 144 @ 0%	64010243										
Import of Motor Vehicle up to 144 @ 0%	64010244										
Import of Motor Vehicle up to 144 @ 0%	64010245										
Import of Motor Vehicle up to 144 @ 0%	64010246										
Import of Motor Vehicle up to 144 @ 0%	64010247										
Import of Motor Vehicle up to 144 @ 0%	64010248										
Import of Motor Vehicle up to 144 @ 0%	64010249										
Import of Motor Vehicle up to 144 @ 0%	64010250										
Import of Motor Vehicle up to 144 @ 0%	64010251										
Import of Motor Vehicle up to 144 @ 0%	64010252										
Import of Motor Vehicle up to 144 @ 0%	64010253										
Import of Motor Vehicle up to 144 @ 0%	64010254										
Import of Motor Vehicle up to 144 @ 0%	64010255										
Import of Motor Vehicle up to 144 @ 0%	64010256										
Import of Motor Vehicle up to 144 @ 0%	64010257										
Import of Motor Vehicle up to 144 @ 0%	64010258										
Import of Motor Vehicle up to 144 @ 0%	64010259										
Import of Motor Vehicle up to 144 @ 0%	64010260										
Import of Motor Vehicle up to 144 @ 0%	64010261										
Import of Motor Vehicle up to 144 @ 0%	64010262										
Import of Motor Vehicle up to 144 @ 0%	64010263										
Import of Motor Vehicle up to 144 @ 0%	64010264										
Import of Motor Vehicle up to 144 @ 0%	64010265										
Import of Motor Vehicle up to 144 @ 0%	64010266										
Import of Motor Vehicle up to 144 @ 0%	64010267										
Import of Motor Vehicle up to 144 @ 0%	64010268										
Import of Motor Vehicle up to 144 @ 0%	64010269										
Import of Motor Vehicle up to 144 @ 0%	64010270										
Import of Motor Vehicle up to 144 @ 0%	64010271										
Import of Motor Vehicle up to 144 @ 0%	64010272										
Import of Motor Vehicle up to 144 @ 0%	64010273										
Import of Motor Vehicle up to 144 @ 0%	64010274										
Import of Motor Vehicle up to 144 @ 0%	64010275										
Import of Motor Vehicle up to 144 @ 0%	64010276										
Import of Motor Vehicle up to 144 @ 0%	64010277										
Import of Motor Vehicle up to 144 @ 0%	64010278										
Import of Motor Vehicle up to 144 @ 0%	64010279										
Import of Motor Vehicle up to 144 @ 0%	64010280										
Import of Motor Vehicle up to 144 @ 0%	64010281										
Import of Motor Vehicle up to 144 @ 0%	64010282										
Import of Motor Vehicle up to 144 @ 0%	64010283										
Import of Motor Vehicle up to 144 @ 0%	64010284										
Import of Motor Vehicle up to 144 @ 0%	64010285										
Import of Motor Vehicle up to 144 @ 0%	64010286										
Import of Motor Vehicle up to 144 @ 0%	64010287										
Import of Motor Vehicle up to 144 @ 0%	64010288										
Import of Motor Vehicle up to 144 @ 0%	64010289										
Import of Motor Vehicle up to 144 @ 0%	64010290										
Import of Motor Vehicle up to 144 @ 0%	64010291										
Import of Motor Vehicle up to 144 @ 0%	64010292										
Import of Motor Vehicle up to 144 @ 0%	64010293										
Import of Motor Vehicle up to 144 @ 0%	64010294										
Import of Motor Vehicle up to 144 @ 0%	64010295										
Import of Motor Vehicle up to 144 @ 0%	64010296										
Import of Motor Vehicle up to 144 @ 0%	64010297										
Import of Motor Vehicle up to 144 @ 0%	64010298										
Import of Motor Vehicle up to 144 @ 0%	64010299										
Import of Motor Vehicle up to 144 @ 0%	64010300										
Import of Motor Vehicle up to 144 @ 0%	64010301										
Import of Motor Vehicle up to 144 @ 0%	64010302										

SECOND SCHEDULE

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116A- Foreign Income and Asset Statement

116A-Foreign Income and Asset Statement						
ASSETS	Code	Country	Value in Foreign Currency		Value in PKR	
			Foreign Currency	Value		
IMMOVABLE ASSETS DETAIL						
MOVEABLE ASSETS DETAIL						
Cash						+
Bank/Post Office Account						
Bank Name/Account No.						
Shares in Public Company						+
Name of Co./No. of Shares						
Shares in Private Company						+
Name of Co./No. of Shares						
Investment in ADP						
Name of ADP/Type of Investment						+
Investment in Trust						
Name of Trust						+
Relationship (Spouse/Child/Parent/Other)						
Other Investment						+
Asset Description						
Assets held in others name						+
Asset Description						
Assets held in the name of Minor/Dependent						+
Name/Description						
Any Other Foreign Asset						+
Name/Description						

¹[Part II-W]

"Part-II-W"
Individual Paper Return for Tax Year 2022

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-18) (FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)						
			Tax Year		2022	
Name*			NTN			
CNIC*						
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Property	1	Income/(loss) from property	2000			
	2	Rent Received or Receivable	2001			
	3	1/10th of amount not adjusted against Rent	2002			
	4	Forfeited Deposit under a Contract for Sale of Property	2003			
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	6	Unpaid Liabilities exceeding three years	2005			
	7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031			
	8	Insurance Premium	2032			
	9	Local Rate/Tax/Charge/Cess	2033			
	10	Other Deductions against Rent	2098			
	11	Gains / (Loss) from Capital Assets	4000			
	12	Income / (Loss) from Other Sources	5000			
	13	Foreign Income	6000			
	14	Share in untaxed Income from AOP	3131			
	15	Share in Taxed Income from AOP	3141			
	16	Total Income*	9000			
Deductible Allowances	17	Deductible Allowances [18+19+20]	9009	Total	Inadmissible	
	18	Zakat u/s 60	9001		Admissible	
	19	Deductible Allowance for Profit on Debt u/s 60C	9007			
	20	Educational expenses u/s 60D	9008			
	21	Taxable Income [16-17]*	9100			
	22	Tax Chargeable	9200			
	23	Normal Income Tax	920000			
	24	Tax Credits	9329			
	25	Tax Paid [Sr. 26 + 27 + Annex-A]	64220057			
	26	Advance Income Tax	9202			
	27	Admitted Income Tax	9203			
	28	Refundable Income Tax [22-25 if <0]	9210			
Computations	29	Demandable Income Tax [22-25 if >0]	9204			
	30	Refund Adjustment of Other Year(s) against Demand of this Year	92101			
	31	Agriculture Income	6100			
	32	Agriculture Income Tax	9291			
				Receipts / Value	Tax Collected/ Deducted	
					Tax Chargeable	
	Final / Fixed / Average / Relevant / Reduced Rate Regime	33	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001		
		34	Import of Mobile u/s 148	64120045		
		35	Dividend u/s 150 @ 7.5%	64030052		
		36	Dividend u/s 150 @ 15%	64030055		
		37	Dividend u/s 150 @ 25%	64330052		
		38	Yield on Bahbood certificates/Pensioners benefit account	64030071		
39		Profit on Debt u/s 7B	64310056			
40		Prize on Prize Bond u/s 156	64090051			
41		Winnings from Crossword Puzzle u/s 156	64090052			
42		Winnings from Raffle u/s 156	64090053			
43		Winnings from Lottery u/s 156	64090054			
44		Winnings from Quiz u/s 156	64090055			
45		Winnings from Sale Promotion u/s 156	64090056			
46		Capital Gains on Immovable Property u/s 37(1A)	64220050			
47		Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058			
48		Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059			
49		Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058			
50		Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
51		Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060			
52		Capital Gains on Securities u/s 37A @ 0%	64220151			
53		Capital Gains on Securities u/s 37A @ 5%	64220153			
54		Capital Gains on Securities u/s 37A @ 7.5%	64220157			
55		Capital Gains on Securities u/s 37A @ 10%	64220158			
56		Capital Gains on Securities u/s 37A @ 12.5%	64220155			
57	Capital Gains on Securities u/s 37A @ 15%	64220156				
Verification	I, _____ CNIC No. _____, in my capacity as Self /					
	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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
	Signature: _____			Date: _____		

¹ Part-II-W added by S.R.O.1733(I)/2022 dated 13.09.2022.

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2022						
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (11-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year	2022
CNIC*					NTN*	
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
1	Income/(loss) from property [Sum of 2 to 10]	2000	A	B	C	
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Recovery of unpaid irrecoverable Rent allowed as deduction	2004				
6	Unpaid Liabilities exceeding three years	2005				
7	1/50th of Rent of Building for Renters [(2+3+4)*20%]	2031				
8	Insurance Premium	2032				
9	Local Rate/Tax/Charge/Cess	2033				
10	Other Deductions against Rent	2098				
11	Income from Business	3000				
12	Gains / (Loss) from Capital Assets (including securities)	4000				
13	Income / (Loss) from Other Sources [Sum of 14 to 22] - [Sum of 23 to 29]	5000				
14	Receipts from Other Sources	5029				
15	Royalty	5002				
16	Profit on Debt (Interest, Yield, etc.)	5003				
17	Profit on Debt (if amount u/s 76 exceeds Rs. 35 million)	500312				
18	Ground Rent	5004				
19	Rent from sub-lessee of Land or Building	5005				
20	Rent from lease of Building with Plant and Machinery	5006				
21	Annuity/pension	5007				
22	Other Receipts	5028				
23	Deductions from Other Sources	5089				
24	Accounting Depreciation	5064				
25	Other Deductions	5088				
26	Foreign Income	6000				
27	Foreign Business Income/Loss	6039				
28	Foreign Property Income/Loss	6029				
29	Foreign Capital Gain Income/Loss	6049				
30	Foreign Other Sources Income/Loss	6059				
31	Share in untaxed Income from AOP	3131				
32	Share in Taxed Income from AOP	3141				
33	Total Income	9000	Total	Inadmissible	Admissible	
34	Deductible Allowances [Sum of 35 to 38]	9009				
35	Zakat u/s 80	9001				
36	Workers Welfare Fund u/s 80A	9007				
37	Deductible Allowance for Profit on Debt u/s 80C	9007				
38	Educational expenses u/s 80D	9008				
39	Taxable Income [33-34]	9100				
40	Tax Chargeable	9200				
41	Normal Income Tax	920000				
42	Tax Credits	9329				
43	Difference of Minimum Tax Chargeable u/s 148/153	923192				
44	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
45	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
46	Difference of Minimum Tax Chargeable u/s 113	923194				
47	Turnover / Tax Chargeable u/s 113 @ 0.25%	923152				
48	Turnover / Tax Chargeable u/s 113 @ 0.3%	923163				
49	Turnover / Tax Chargeable u/s 113 @ 0.5%	923206				
50	Turnover / Tax Chargeable u/s 113 @ 0.75%	923155				
51	Turnover / Tax Chargeable u/s 113 @ 1.25%	923161				
52	Turnover / Tax Chargeable u/s 113 @ 1.5%	923160				
53	Tax Paid (as per 54 + 55 + Annex A)					
54	Advance Income Tax	9202				
55	Admitted Income Tax	9203				
56	Refundable Income Tax [40-53 if <0]	9210				
57	Demandable Income Tax [40-53 if >0]	9204				
58	Refund Adjustment of Other Year(s) against Demand of this Year	92101				
59	WWF	920900				
60	Agriculture Income	6100				
61	Agriculture Income Tax	9291				
Verification	_____, CNIC No. _____, in my capacity as Self / 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 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature:			Date: _____			

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (T-2)						2/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name* CNIC*			Tax Year		2022	
Sr.	Description	Code	Receipts / Value / Number	NTN Tax Collected/ Deducted	Tax Chargeable	
			A	B	C	
	Final / Fixed / Minimum / Average / Relevant / Reduced Income					
54	Tax [Sum of 55 to 139]	640001				
55	Import u/s 148 @1%	64010252				
56	Import u/s 148 @2%	64010254				
57	Import u/s 148 @3%	64010255				
58	Import u/s 148 @4%	64010253				
59	Import u/s 148 @5.5%	64010361				
60	Import of Edible Oil u/s 148 @5.5%	64010161				
61	Import of Packing Material u/s 140 @5.5%	64010101				
62	Import of Vehicle u/s 145	64120345				
63	Dividend u/s 150 @7.5%	64030252				
64	Dividend u/s 150 @15%	64030255				
	Yield on Bepcod Certificates / Pensioner's Benefit					
65	Account/Shuhada Family Welfare Account	64030371				
66	Return on investment in sukuk u/s 5AA	64030098				
67	Dividend to a Non-Resident covered under ADCT u/s 150 / u/s 5	64030399				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) /					
68	Division IV, Part I, 1st Schedule	64050251				
	Payment for Contracts for Construction, Assembly or Installation to a					
69	Non-Resident u/s 152(1A)(a) / Division II, Part I, 1st Schedule	64050252				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) /					
70	Division II, Part III, 1st Schedule	64050253				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) /					
71	Division II, Part III, 1st Schedule	64050254				
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) /					
72	Division II, Part III, 1st Schedule	64050255				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) /					
73	Division II, Part III, 1st Schedule	64050256				
	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050299				
	Royalty / Fee for Technical Services to a Non-Resident covered					
75	under ADCT	64050297				
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-					
76	Resident covered under ADCT	64050298				
	Payment for foreign produced commercials to a non-					
77	resident u/s 152A	64050100				
	Payment for transport services to a PE of a non-resident u/s					
78	152(2A)(b) @ 2%	64050294				
	Payment for other services to a PE of a non-resident u/s 152(2A)(b)					
79	@ 10%	64050295				
	Fee for offshore digital services to a non-resident u/s 152(1C)					
80		64050257				
	Payment for Goods u/s 153(1)(a) @1%					
81		64060252				
	Payment for Goods u/s 153(1)(a) @1.5%					
82		64060253				
	Payment for Goods u/s 153(1)(a) @2.5%					
83		64060255				
	Payment for Goods u/s 153(1)(a) @4.5%					
84		64060259				
	Payment for Services u/s 153(1)(b) @ 1%					
85		64060152				
	Payment for Services u/s 153(1)(b) @ 1.5%					
86		64060153				
	Payment for Services u/s 153(1)(b) @ 2%					
87		64060154				
	Payment for Services u/s 153(1)(b) @ 10%					
88		64060170				
	Receipts from Contracts u/s 153(1)(c) @7.5%					
89		64060265				
	Receipts from Contracts u/s 153(1)(c) @10%					
90		64060270				
	Fee for Export related Services u/s 153(2) @1%					
91		64060352				
	Deduction of Tax from Yam Traders u/s 153(1)(a)					
92		6406081				
	Deduction of Tax from Yam Traders u/s 153(1)(a)					
93		6406082				
	Export Proceeds u/s 154 @1%					
94		64070254				
	Foreign Indenting Commission u/s 154(2) @5%					
95		64070151				
	Sale proceeds of goods to exporter u/s 154(3)					
96		64070152				
	Sale proceeds of goods by industrial undertaking u/s 154(3A)					
97		64070153				
	Contract payments to indirect exporter u/s 154(3B)					
98		64070154				
	Export Proceeds u/s 154(3C)					
99		64070155				
	Prize on Prize Bond u/s 156					
100		64090251				
	Winning from Crossword Puzzle u/s 156					
101		64090252				
	Winning from Raffle u/s 156					
102		64090253				

PART-IV

SECOND SCHEDULE

Final / Fixed / Average / Return / Reduced Rate Regime	103	Winnings from Lottery u/s 150	64090054		
	104	Winnings from Quiz u/s 150	64090055		
	105	Winnings from Sale Promotion u/s 156	64090056		
	106	Commission / Discount on petroleum products u/s 156A @ 12%	64090151		
	107	Brokerage / Commission u/s 233 @8%	64120060		
	108	Brokerage / Commission u/s 233 @8%	64120064		
	109	Brokerage / Commission u/s 233 @10%	64120070		
	110	Brokerage / Commission u/s 233 @12%	64120074		
	111	CNG Station Gas Bill u/s 234A	64130151		
	112	Electricity Bill of Commercial Consumer u/s 235	64130051		
	113	Electricity Bill of Industrial Consumer u/s 235	64130052		
	114	Lease of rights to select bills u/s 236A(3)	64150102		
	115	Sale of certain petroleum products u/s 236(1A) @ 0.5%	64151053		
	116	Payment for rent / right to use machinery / equipment u/s 236Q	64151051		
	117	Rent of machinery & equipment u/s 236Q(2)	64151052		
	118	Dividend in specie u/s 150 @ 7.5%	64151802		
	119	Dividend in specie u/s 150 @ 15%	64151807		
	120	Capital Gains on Immovable Property u/s 37(1A)	64220058		
	121	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058		
	122	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059		
	123	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64220058		
	124	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 years but doesnot exceed 4 years	64220059		
	125	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060		
	126	Capital Gains on Securities u/s 37A @ 0%	64220151		
	127	Capital Gains on Securities u/s 37A @ 5%	64220153		
	128	Capital Gains on Securities u/s 37A @ 7.5%	64220157		
	129	Capital Gains on Securities u/s 37A @ 10%	64220158		
	130	Capital Gains on Securities u/s 37A @ 12.5%	64220159		
	131	Capital Gains on Securities u/s 37A @ 15%	64220156		
	132	Receipts from shipping business of a resident person u/s 7A	64310055		
	133	Profit on Debt u/s 7B	64310056		
	134	Fee for transport services outside Pakistan under clause(3) Part-I, Second Schedule @ 4%	64310061		
	135	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062		
	136	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063		
	137	Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule @ 1.75%	64310071		
	138	Fee for Carriage Services by Oil Tanker/ Goods Transport Contractor u/s (43D) and (43E), Part IV, 2nd Schedule	64330051		
	139	Attributable income from controlled foreign company u/s 109A @15%	64030055		
		Signature:		Date:	

Annex A				
Adjustable Tax Collected / Deducted				
Name / CNIC			Tax Year	2022
Sl.	Description	Code	NTN Receipts / Value A	Tax Collected / Deducted B
1	Adjustable Tax (Sum of 2 to 36)		640000	
2	Import u/s 140 @ 1%	64010002		
3	Import u/s 140 @ 2%	64010004		
4	Import u/s 140 @ 3%	64010006		
5	Import u/s 148 @ 4%	64010008		
6	Import u/s 148 @ 5%	64010011		
7	Directorship fee u/s 142(3) @ 20%	64020005		
8	Profit on debt u/s 151 @ 10%	64040009		
9	Payment for Goods, Services, Commodity, Rent etc. to a Non-Resident u/s 152(2)	64050007		
10	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050008		
11	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050009		
12	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
13	Payment for Goods u/s 163(1)(a) @ 1%	64060002		
14	Payment for Goods u/s 163(1)(a) @ 1.5%	64060003		
15	Payment for Goods u/s 163(1)(a) @ 2.5%	64060005		
16	Payment for Goods u/s 163(1)(a) @ 4.5%	64060006		
17	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
18	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
19	Motor Vehicle Sale u/s 231B(3)	64100303		
20	Motor Vehicle Import u/s 231B(1)(b) @ 2%	64100304		
21	Goods Transport Public Vehicle Tax u/s 234	64130001		
22	Passenger Transport Public Vehicle Tax u/s 234	64130002		
23	Private Vehicle Tax u/s 234	64130003		
24	Electricity Bill of Domestic Consumer u/s 235	64140101		
25	Telephone Bill u/s 235(1)(a)	64150001		
26	Cellphone Bill u/s 235(1)(b)	64150002		
27	Prepaid Telephone Card u/s 236(1)(b)	64150003		
28	Mobile Unit u/s 235(1)(c)	64150004		
29	Internet Bill u/s 235(1)(d)	64150005		
30	Prepaid Internet Card u/s 236(1)(c)	64150006		
31	Purchase by Auction u/s 238A	64150101		
32	Sale / Transfer of Immovable Property u/s 238C	64150301		
33	Purchase of other commodities by Wholesalers / Wholesalers u/s 236C	64150701		
34	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236C	64150702		
35	Purchase by Retailers u/s 236H	64150801		
36	Purchase by others from Retailers u/s 236H	64150804		
37	Educational Institution Fee u/s 235	64150901		
38	Purchase / Transfer of Immovable Property u/s 238C	64151101		
Signature:			Date:	

PART-IV

SECOND SCHEDULE

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*					Tax Year	2022
CNIC*					NTN	
Busine						
Sr.	Description	Code	Total Amount A	Amount Subject to Final Tax B	Amount Subject to Normal Tax C	
Revenue	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029				
	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
	Cost of Sales / Services (sum of 5 to 15)-16	3030				
	Opening Stock	3038				
	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
	Salaries / Wages	3071				
	Fuel	3072				
	Power	3073				
	Gas	3074				
	Stores / Spares	3076				
	Repair / Maintenance	3077				
	Other Direct Expenses	3083				
	Accounting Amortization	3087				
	Accounting Depreciation	3088				
	Closing Stock	3089				
	Gross Profit / (Loss) [1-4]	3100				
	Other Revenues (Sum of 19 to 22)	3120				
	Accounting Gain on Sale of Intangibles	3115				
	Accounting Gain on Sale of Assets	3116				
	Others	3128				
	Share in untaxed Income from AOP	3131				
	Share in Taxed Income from AOP	3141				

Indirect Expenses	24	Management, Administrative, Selling & Financial Expenses (Sum of 25 to 44)	3198			
	25	Rent	3151			
	26	Rates / Taxes / Cess	3152			
	27	Salaries / Wages / Perquisites / Benefits	3154			
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	29	Electricity / Water / Gas	3156			
	30	Communication	3157			
	31	Repair / Maintenance	3158			
	32	Stationery / Printing / Photocopies / Office Supplies	3159			
	33	Advertisement / Publicity / Promotion	3160			
	34	Insurance	3161			
	35	Professional Charges	3162			
	36	Profit on Debt (Financial Charges / Markup / Interest)	3163			
	37	Brokerage / Commission	3164			
	38	Irrecoverable Debts written off	3165			
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3166			
	40	Other Indirect Expenses	3167			
	41	Accounting (Loss) on Sale of Intangibles	3168			
42	Accounting (Loss) on Sale of Assets	3169				
43	Accounting Amortization	3170				
44	Accounting Depreciation	3171				
45	Accounting Profit / (Loss) [17+18-24]	3200				

Annex-B						2/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*					Tax Year	2022
CNIC*					NTN*	
Sr.	Description	Code	Total Amount A	Amount Subject to Final Taxation B	Amount Subject to Normal Taxation C	

	46	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
	47	Unadjusted (Loss) from Business for 2016	327016			
	48	Unadjusted (Loss) from Business for 2017	327017			
	49	Unadjusted (Loss) from Business for 2018	327018			
	50	Unadjusted (Loss) from Business for 2019	327019			
	51	Unadjusted (Loss) from Business for 2020	327020			
	52	Unadjusted (Loss) from Business for 2021	327021			
	Statement of Affairs / Balance Sheet					
	53	Total Assets (Sum of 54 to 59)	3349			
	54	Land	3301			
55	Building (all types)	3302				
56	Plant / Machinery / Equipment / Furniture (including fittings)	3303				
57	Advances / Deposits / Prepayments / Trade Debtors / Receivables	3312				
58	Stocks / Stores / Spares	3315				
59	Cash / Cash Equivalents	3319				
60	Total Equity / Liabilities (Sum of 61 to 63)	3399				
61	Capital	3352				
62	Borrowings / Debt / Loan	3371				
63	Advances / Deposits / Accrued Expenses / Trade Creditors / Payables	3384				
Signature:			Date:			

PART-IV

SECOND SCHEDULE

Annex-C				
Inadmissible / Admissible Deductions				
Name*		Tax Year	2022	
CNIC*		NTN		
	Sr.	Description	Code	Amount
Inadmissible Deductions	1	Inadmissible Deductions (Sum of 2 to 32)	3239	
	2	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
	3	Add Backs Provision for Diminution in Value of Investment	3203	
	4	Add Backs u/s 21(a) Gains / Loss / Tax levied on Profits / Gains	3205	
	5	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206	
	6	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
	7	Add Backs u/s 21(ca) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990.	3227	
	8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208	
	9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209	
	10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
	11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
	12	Add Backs u/s 21(h) Personal Expenditure	3212	
	13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
	14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213	
	15	Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215	
	16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216	
	17	Add Backs u/s 21(n) Capital Expenditure	3217	
	18	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224	
	19	Add Backs u/s 21(p) Utility bills exceeding prescribed amount not paid through prescribed mode	322902	
	20	Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903	
	21	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220	
Admissible Deductions	22	Add Backs u/s 25(2) Provision for Doubtful Debts	3201	
	23	Add Backs u/s 34(b) Liabilities allowed Previously as deduction not Paid within three Years	3219	
	24	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
	25	Add Backs Tax Gain on Sale of Intangibles	3225	
	26	Add Backs Tax Gain on Sale of Assets	3226	
	27	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
	28	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
	29	Add Backs Accounting (Loss) on Sale of Assets	3238	
	30	Add Backs Accounting Amortization	3237	
	31	Add Backs Accounting Depreciation	3238	
	32	Other Inadmissible Deductions	3234	
	33	Admissible Deductions (Sum of 34 to 43)	3259	
	34	Accounting Gain on Sale of Intangibles	3245	
	35	Accounting Gain on Sale of Assets	3246	
36	Tax Amortization for Current Year	3247		
37	Tax Depreciation / Initial Allowance for Current Year	3248		
38	Pre-Commencement Expenditure / Deferred Cost	3250		
39	Other Admissible Deductions	3254		
40	Tax (Loss) on Sale of Intangibles	3255		
41	Tax (Loss) on Sale of Assets	3256		
42	Unabsorbed Tax Amortization for Previous Years	3257		
43	Unabsorbed Tax Depreciation for Previous Years	3258		
	Signature:	Date:		

PART-IV

SECOND SCHEDULE

Annex-D															
Depreciation, Initial Allowance, Amortization															
Name* CNIC*													Tax Year NTN	2022	
Depreciation	Sr.	Description	Code	WDV (B) A	Deletion B	Addition (Used Previously in Pakistan) C	Extent of Use D	Addition (New) E	Extent of Use F	Rate G	Initial Allowance H	Rate I	Depreciation J	WDV (CF) K	
	1	Building (all types)	3302				100%		100%	15%		10%			
	2	Ramp for Disabled Persons	330204				100%		100%	10%		10%			
	3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		5%			
	4	Computer hardware / Allied items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%			
	5	Furniture (including fittings)	330303				100%		100%	0%		5%			
	6	Technical / Professional Books	330304				100%		100%	25%		5%			
	7	Office installations of mineral oil concerns	330305				100%		100%	25%		20%			
	8	Machinery / Equipment eligible for 1st year Allowance	330309				100%		100%	30%		15%			
	9	Motor Vehicle (not plying for hire)	33041				100%		100%	0%		5%			
	10	Motor Vehicle (plying for hire)	33042				100%		100%	25%		5%			
	11	Ships	33043				100%		100%	25%		5%			
	12	Aircrafts / Aero Engines	33044				100%		100%	25%		30%			
	13	Tax Depreciation / Initial Allowance for Current Year	3348							100%		100%			
Amortization	Description	Code	WDV (B) A	Remaining Useful Life B	Extent of Use C	Amortization D									
	Intangible	3305													
	Intangible	3305													
	Intangible	3305													
	Expenditure providing long term Advantage / Benefit	330515													
	Tax Amortization for Current Year	3347													
	Pre-Commencement Expenditure	3306													
Revision														Date:	

Signature:

Date:

Annex-E							
Name* CNIC*						Tax Year NTN	2022
Sr.	Description	Code	Receipts / Value A	Tax Collectible / Deductible B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Minimum Tax Chargeable E
Minimum Tax Chargeable	Minimum Tax Chargeable [Col.E Sum of 2 to 6]						
	Import u/s 148 @1%	64010052					
	Import u/s 148 @2%	64010054					
	Import u/s 148 @3%	64010056					
	Import u/s 148 @4%	64010058					
	Import u/s 148 @6%	64010062					
	Import of Crude Oil u/s 148 @5.5%	64010161					
	Import of Packing Material u/s 148 @5.5%	64010181					
	Import of Plastic Raw Material u/s 148 @ 1.75%	64010301					
	Import u/s 148 @ 4.125%	64010383					
	Import u/s 148 @ 4.75%	64010382					
	Import of ships by ship breakers u/s 148(4A) @ 4.8%	64010359					
	Payment for contracts for construction, assembly of insurance to a non-resident u/s 152(1A)	64050052					
	Payment for transport services to a PE of a non- resident u/s 152(2A)(b)	64060094					
	Payment for services contracts to a non-resident u/s 152(1A)(b)	64060053					
	Fee for Advertisement Services to a non-resident u/s 152(1A)(c)	64060054					
	Insurance/ re-insurance premium to a non-resident u/s 152(1A)(A)	64060055					
	Payment for other services for PE of a non-resident u/s 152(2A)(b)	64060095					
	Payment for Services u/s 153(1)(b) @ 1%	64060152					
	Payment for goods u/s 153(1a) @ 0.25%	64060082					
	Payment for goods u/s 153(1a) @ 2.5%	64060055					
	Payment for goods u/s 153(1a) @ 4.5%	64060059					
	Payment for Services u/s 153(1)(b) @ 1.5%	64060153					
	Payment for specified for Services u/s 153(1)(b) @ 7%	64060156					
	Payment for Services u/s 153(1)(L) @ 2%	64060164					
	Payment for Services u/s 153(1)(C) @ 10%	64060170					
	Payment for Services u/s 153(1)(C) @ 15%	64060180					
	Receipts from Contracts u/s 153(1)(c) @ 7.5%	64060265					
	Receipts from Contracts u/s 153(1)(c) @ 10%	64060270					
	Payment for Goods u/s 153(1)(a) @ 1%	64060052					
	Payment for Goods u/s 153(1)(a) @ 1.5%	64060053					
	Payment for Goods u/s 153(1)(a) @ 2.5%	64060059					

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SECOND SCHEDULE

33	Fee for Export related Services u/s 153(2) @1%	64060352					
34	Deduction of Tax from yarn u/s 153(1)(a)	64060281					
35	Deduction of Tax from yarn u/s 153(1)(b)	64060282					
36	Brokerage / Commission u/s 233 @8%	64120066					
37	Brokerage / Commission u/s 233 @10%	64120070					
38	Brokerage / Commission u/s 233 @12%	64120074					
39	Brokerage / Commission u/s 233 @5%	64120060					
40	Number of imported mobile phones u/s 148 upto 30\$ @ Rs.70	64120045					
41	Number of imported mobile phones u/s 148 exceed ng 30\$ upto 100\$ @ Rs.100	64120046					
42	Number of imported mobile phones u/s 148 exceed ng 100\$ upto 200\$ @ Rs.930	64120047					
43	Number of imported mobile phones u/s 148 exceed ng 200\$ upto 350\$ @ Rs.970	64120048					
44	Number of imported mobile phones u/s 148 exceed ng 350\$ upto 500\$ @ Rs.5000	64120049					
45	Number of imported mobile phones u/s 148 exceed ng 500\$ @ Rs.5000	64120050					
46	CNG Station Gas Bill u/s 234A	64130151					
47	Fee for Goods Transport Contractor u/c (43E), Part IV Second Schedule	64320053					
48	Fee for Carriage Services by Oil Tanker u/c (43D), Part IV Second Schedule	64320051					

Sr.	Description	Code	Receipts / Value A	Final Tax Chargeable B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Difference (Option Valid if <=0) E
49	Export Proceeds u/s 154(1) @1%	64070054					
50	Foreign Indemnity Commission u/s 154(2)	64070151					
51	Sale Proceeds of goods to exporter u/s 154(3)	64070152					
52	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153					
53	Contract Payments to indirect exporter u/s 154(3B)	64070154					
54	Export Proceeds u/s 154(3C)	64070155					
55	Commission / Discount on petroleum products u/s 155A @12%	64090151					

Signature:			Date:				
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Annex-F				
Personal Expenses				
Name*			Tax Year	2022
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Personal Expenses [(2 + 16) - 17]	7089		
2	Rent	7051		
3	Rates / Taxes / Charge / Cess	7052		
4	Vehicle Running / Maintenance	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Personal / Household Expenses	7087		
17	Contribution in Expenses by Family Members [18+21]	7088		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								1/4	
Name*							Tax Year	2022	
CNIC*							NTN		
Resident									
Business									
Agricultural Property	1 Agricultural Property [Sum of 1 i to 1 x]							7001	
	Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i						7001		
	ii						7001		
	iii						7001		
	iv						7001		
	v						7001		
	vi						7001		
	vii						7001		
	viii						7001		
ix						7001			
x						7001			
Commercial, Industrial, Residential Property (Non-Business)	2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]							7002	
	Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost	
	i						7002		
	ii						7002		
iii						7002			
Residential, Commercial	iv						7002		
	v						7002		
	vi						7002		
	vii						7002		
	viii						7002		
	ix						7002		
	x						7002		
	3 Business Capital							7003	
	Enter name, share percentage & capital amount in each AOP						Share %	Code	Value at Cost
	i							7003	
ii							7003		
iii							7003		
i	Enter consolidated capital amount of all Sole Proprietorships						100%	7003	
Equipment	4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]							7004	
	Description						Code	Value at Cost	
	i							7004	
	ii							7004	
	iii							7004	
iv							7004		
Signatures:								Date:	

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								2/4
Name*							Tax Year	2022
CNIC*							NTN	
5 Animal (Non-Business) [Sum of 5 i to 5 iv]							7005	

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SECOND SCHEDULE

Animal	Description				Code	Value at Cost
	i	Livestock			7005	
	ii	Fet			7005	
	iii	Unspecified			7005	
	iv	Unspecified			7005	
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006	
	Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
	i	Account			7006	
		Current			7006	
		Current			7006	
		Fixed Deposit			7006	
		Fixed Deposit			7006	
		Profit / Loss Sharing			7006	
		Profit / Loss Sharing			7006	
		Saving			7006	
		Saving			7006	
	ii	Annuity			7006	
	iii	Bond			7006	
	iv	Certificate			7006	
	v	Debenture			7006	
	vi	Deposit			7006	
		Term Deposit			7006	
		Term Deposit			7006	
	vi	Fund			7006	
	vii	Instrument			7006	
	x	Insurance Policy			7006	
	x	Security			7006	
	xi	Stock / Share			7006	
	xi	Unit			7006	
	xiii	Others			7006	

Motor Vehicle	7 Debt (Non-Business) [Sum of 7 i to 7 vii]				7007	
	Form	No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
	i	Advance			7007	
	ii	Debt			7007	
	iii	Deposit			7007	
	iv	Prepayment			7007	
	v	Receivable			7007	
	vi	Security			7007	
	vii	Others			7007	
	8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
	Form	E&TD Registration No.	Maker	Capacity	Code	Value at Cost
	(Car, Jeep, Motor Cycle, Scooter, Van)					
	i				7008	
	ii				7008	
	iii				7008	
	iv				7008	
	v				7008	
	vi				7008	
	vii				7008	
	viii				7008	
Signatures:					Date:	
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						3/4
Name*					Tax Year	2022

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SECOND SCHEDULE

CNIC*		NTN	
Precious Possession	9 Precious Possession [Sum of 9 I to 9 III]	7009	
	<i>Description</i>	Code	Value at Cost
	i Antique / Artifact	7009	
	ii Jewelry / Ornament / Metal / Stone	7009	
	iii Others (Specify)	7009	
Household Effect	10 Household Effect [Sum of 10 I to 10 iv]	7010	
	<i>Description</i>	Code	Value at Cost
	i Unspecified	7010	
	ii Unspecified	7010	
	iii Unspecified	7010	
	iv Unspecified	7010	
Personal Item	11 Personal Item [Sum of 11 I to 11 iv] *	7011	
	<i>Description</i>	Code	Value at Cost
	i Unspecified	7011	
	ii Unspecified	7011	
	iii Unspecified	7011	
	iv Unspecified	7011	
Cash	12 Cash (Non-business) [Sum of 12 I to 12 x]	7012	
	Notes & Coins	7012	
Other Asset	13 Any Other Asset [Sum of 13 I to 13 iv]	7013	
	<i>Description</i>	Code	Value at Cost
	i	7013	
Any Other	ii	7013	
	iii	7013	
	iv	7013	
Assets in Others' Name	14 Assets in Others' Name [Sum of 14 I to 14 iv]	7014	
	<i>Description</i>	Code	Value at Cost
	i	7014	
	ii	7014	
	iii	7014	
	iv	7014	
Assets outside Pakistan	15 Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16 *Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
	<i>Description</i>	Code	Value at Cost
	i	7016	
	ii	7016	
	iii	7016	
	iv	7016	
17 Total Assets [15+16]	7019		
* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.			
Signatures:		Date:	
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001			
Name*		Tax Year	2022
CNIC*		NTN	
18 Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]		7021	

PART-IV
SECOND SCHEDULE

	Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
Loan	i. Advance			7021	
	ii. Borrowing			7021	
	iii. Credit			7021	
	iv. Loan			7021	
	v. Mortgage			7021	
	vi. Overdraft			7021	
	vii. Payable			7021	
	viii. Others			7021	
	19 Total Liabilities			7029	
Reconciliation of Net Assets	20 Net Assets Current Year [17-19]			703001	
	21 Net Assets Previous Year			703002	
	22 Increase / Decrease in Assets [20-21]			703003	
	23 Inflows (Sum of 23 (i) to 23(x))			7049	
	i. Income declared as per Return for the year subject to normal tax			7031	
	ii. Income declared as per Return for the year exempt from tax			7032	
	iii. Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv. Adjustments in Income Declared as per Return for the year			7034	
	vi. Foreign Remittance			7035	
	vii. Inheritance			7036	
	viii. Gift			7037	
	ix. Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x. Others			7048	

	24 Personal Expenses [Transfer from Sr.1 Annex-F]	7089	
	25 Outflows (Sum of 25 (i) to 25 (iii))	7099	
	i. Gift	7091	
	ii. Loss on Disposal of Assets	7092	
	iii. Others	7098	
	26 Unreconciled Amount [23-24-25]	703000	
Disposed Assets	27 Assets Transferred / Sold / Gifted / Donated during the year (Sum of 27 (i) to 27 (iii))	703004	
	Description	Code	Value at Cost
	i.	703004	
	ii.	703004	
Verification	I, _____, CNIC No. _____, in my capacity _____		
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2022 & of my personal expenditure for the year ended 30.06.2022 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.		
Signatures:		Date:	

¹[Part II-X

Electronic Return for Companies

[illegible]

¹ Part II-X added through S.R.O. 778(I)/2023 dated 27.06.2023.

SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

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SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

[illegible][illegible]

SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

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SECOND SCHEDULE

[illegible]

Income Tax Rules, 2002	850
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SECOND SCHEDULE

Income Tax Rules, 2002	851
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SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

[illegible]

SECOND SCHEDULE

Income Tax Rules, 2002	860
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Electronic Return for Salaried Individuals

Date	Person	Address	Verification
15/01/2022	Mr. A. B. C.	123, Main Street, New Delhi, India	Verified
Income Tax Details Taxable Income: 1,20,000 Tax: 12,000 Tax Deductions: 10,000 Net Tax: 2,000			
Other Details PAN: ABCDE1234 Date of Birth: 15/01/1980 Marital Status: Married Religion: Hindu			

Date	Person	Address	Verification
15/01/2022	Mr. A. B. C.	123, Main Street, New Delhi, India	Verified
Income Tax Details Taxable Income: 1,20,000 Tax: 12,000 Tax Deductions: 10,000 Net Tax: 2,000			
Other Details PAN: ABCDE1234 Date of Birth: 15/01/1980 Marital Status: Married Religion: Hindu			

Date	Person	Address	Verification
15/01/2022	Mr. A. B. C.	123, Main Street, New Delhi, India	Verified
Income Tax Details Taxable Income: 1,20,000 Tax: 12,000 Tax Deductions: 10,000 Net Tax: 2,000			
Other Details PAN: ABCDE1234 Date of Birth: 15/01/1980 Marital Status: Married Religion: Hindu			

Date	Person	Address	Verification
15/01/2022	Mr. A. B. C.	123, Main Street, New Delhi, India	Verified
Income Tax Details Taxable Income: 1,20,000 Tax: 12,000 Tax Deductions: 10,000 Net Tax: 2,000			
Other Details PAN: ABCDE1234 Date of Birth: 15/01/1980 Marital Status: Married Religion: Hindu			

SECOND SCHEDULE

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SECOND SCHEDULE

Income Tax Rules, 2002	867
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PART-IV

SECOND SCHEDULE

Code	Particulars	Verification	Selected Language	Language	Description	Code	Amount	Debit	Credit	Initial Period Balance
1	Assets									
1.1	Fixed Assets									
1.1.1	Land and Buildings									
1.1.1.1	Land									
1.1.1.2	Buildings									
1.1.1.3	Other Assets									
1.1.2	Plant and Machinery									
1.1.3	Investments									
1.1.4	Other Assets									
1.2	Current Assets									
1.2.1	Stocks									
1.2.2	Debtors									
1.2.3	Prepaid Expenses									
1.2.4	Other Assets									
2	Liabilities									
2.1	Capital									
2.1.1	Share Capital									
2.1.2	Reserves									
2.1.3	Other Assets									
2.2	Debt									
2.2.1	Long Term Debt									
2.2.2	Short Term Debt									
2.2.3	Other Assets									
3	Income									
3.1	Operating Income									
3.1.1	Revenue									
3.1.2	Other Income									
3.2	Non-Operating Income									
3.2.1	Interest Income									
3.2.2	Dividend Income									
3.2.3	Other Income									
4	Expenses									
4.1	Operating Expenses									
4.1.1	Cost of Sales									
4.1.2	Other Expenses									
4.2	Non-Operating Expenses									
4.2.1	Interest Expense									
4.2.2	Dividend Expense									
4.2.3	Other Expenses									

PART-IV

SECOND SCHEDULE

Electronic Return for non-resident aircraft owner/charterer

Exit	Save	Submit	Cancel	Print	Switch To	53	96
Tax	144(1) (Return of Income filed voluntarily by non-resident aircraft owner / charterer)				Transaction Date		
Name					Registration Number		
Period	Tax Year	Valid Upto	Due Date	Document Date	Submission Date: *		
Data	Payment	Attachment	Verification				
Tax Chargeable / Payments		Select Language	ENGLISH	Calculate			
Find / Fixed / Minimum / Average / Relevant / Reduced Tax	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
Computations	Profit on debt from investment in Federal Government securities under clause (20), Part III, Second Schedule	6404003					
	Gross Receipts of Non-Resident aircraft owner / charterer u/s 144	64250051					
Data	Payment	Attachment	Verification				
Select Language	ENGLISH						
Find / Fixed / Minimum / Average / Relevant / Reduced Tax	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Tax / Free Tax	Amount Subject to Normal Tax	Calculate	
Computations	Profit / Loss on Investment / Average / Reduced / Normal Tax	93100					
	Gross Receipts of Non-Resident aircraft owner / charterer u/s 144	93100					
	Tax on Capital Gains / Dividends u/s 40	931000					
	Amount Exempt from Tax / Subject to Tax / Free Tax	93101					
	Interest Income Tax	93101					
	Dividend Income Tax	93101					
	Amount Tax Paid under 144 for Business Development (144)	93102					
	Capital Gains Tax u/s 144	93102					
	Dividend Income Tax	93101					
	Capital Gains Tax	93101					
	Dividend Income Tax	93101					
	Capital Gains Tax	93101					
Data	Payment	Attachment	Verification				
CFR No	Date	Amount Code	Description	Amount	Tax Year		
No records found.							
Head Wise Summary							
Head of Account							
Account							
No records found.							
Data	Payment	Attachment	Verification				
Code	Description						Action
No records found.							
0 record(s) found.							
Data	Payment	Attachment	Verification				
I, Enter Name, CNIC No. Enter CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.							
Verify Pin							

PART-IV

SECOND SCHEDULE

Electronic Return for non-resident ship owner/charterer

File	Save	Submit	Cancel	Print	Switch To	OK	Cancel
Task	143(1) (Return of income filed voluntarily by non-resident ship owner / charterer)				Transaction Code		
Name					Registration Number		
Period	Year	Month	Day	Date	Document Type	Submission Date	
Data Payment Attachment Verification Select Language: EN/OL/CI Description Code Amount / Value Tax Collected / Deducted Tax Deductible Action Proportion of Investment in Federal Government securities under clause (2), Part III, Second Schedule 6484800.0 Other Receipts of Non-Resident ship owner / charterer 143 6.52/9805.1							

File	Save	Submit	Cancel	Print	Switch To	OK	Cancel
Task	143(1) (Return of income filed voluntarily by non-resident ship owner / charterer)				Transaction Code		
Name					Registration Number		
Period	Year	Month	Day	Date	Document Type	Submission Date	
Data Payment Attachment Verification Select Language: EN/OL/CI Description Code Amount / Value Tax Collected / Deducted Tax Deductible Action Proportion of Investment in Federal Government securities under clause (2), Part III, Second Schedule 6484800.0 Other Receipts of Non-Resident ship owner / charterer 143 6.52/9805.1							

File	Save	Submit	Cancel	Print	Switch To	OK	Cancel
Task	143(1) (Return of income filed voluntarily by non-resident ship owner / charterer)				Transaction Code		
Name					Registration Number		
Period	Year	Month	Day	Date	Document Type	Submission Date	
Data Payment Attachment Verification Select Language: EN/OL/CI Description Code Amount / Value Tax Collected / Deducted Tax Deductible Action Proportion of Investment in Federal Government securities under clause (2), Part III, Second Schedule 6484800.0 Other Receipts of Non-Resident ship owner / charterer 143 6.52/9805.1							

Electronic Return for Manufacturers

File	Save	Submit	Cancel	Print	Switch To	OK	Cancel
Task	143(1) (Return of income filed voluntarily by non-resident ship owner / charterer)				Transaction Code		
Name					Registration Number		
Period	Year	Month	Day	Date	Document Type	Submission Date	
Data Payment Attachment Verification Select Language: EN/OL/CI Description Code Amount / Value Tax Collected / Deducted Tax Deductible Action Proportion of Investment in Federal Government securities under clause (2), Part III, Second Schedule 6484800.0 Other Receipts of Non-Resident ship owner / charterer 143 6.52/9805.1							

¹[Part-II-Y
Individual Paper Return for Tax Year 2023

"Part-II-Y"
Individual Paper Return for Tax Year 2023
RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*		Tax Year		2023	
CNIC*		NTN			
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
1	Income/(loss) from property	2060			
2	Rent Received or Receivable	2061			
3	1/10th of amount not adjusted against Rent	2062			
4	Forfeited Deposit under a Contract for Sale of Property	2063			
5	Recovery of Unpaid Inrecoverable Rent allowed as deduction	2064			
6	Unpaid Liabilities exceeding three years	2065			
7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031			
8	Insurance Premium	2032			
9	Local Rate/Tax/Charges/Cess	2033			
10	Other Deductions against Rent	2030			
11	Gains / (Loss) from Capital Assets	4000			
12	Income / (Loss) from Other Sources	6000			
13	Foreign Income	6000			
14	Share in Unpaid Income from AOP	3131			
15	Share in Taxed Income from AOP	3141			
16	Total Income*	9500			
17	Deductible Allowances (18+19+20)	9509	Total	Inadmissible	Admissible
18	Zakat u/s 90	9501			
19	Educational expenses u/s 60D	9508			
20	Taxable Income (16-17)*	9100			
21	Tax Chargesable	9200			
22	Normal Income Tax	920000			
23	Tax Credits	9329			
24	Tax Paid (Sr. 26 + 27 + Annex-A)	64220057			
25	Tax on high earning persons u/s 4C	9231822			
26	Tax on deemed income u/s 7E @20% (5% of FMV)	923183			
27	Advance Income Tax	9202			
28	Admitted Income Tax	9203			
29	Refundable Income Tax [22-25 if <0]	9210			
30	Demandable Income Tax [22-25 if >0]	9204			
31	Refund Adjustment of Other Year(s) against Demand of this Year	92101			
32	Agriculture Income	6100			
33	Agriculture Income Tax	9291			
			Receipts / Value	Tax Collected/ Deducted	Tax Chargeable
34	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	643001			
35	Import of Mobile u/s 148	64120045			
36	Dividend u/s 150 @ 0%	64330066			
37	Dividend u/s 150 @ 7.5%	64030062			
38	Dividend u/s 150 @ 15%	64030065			
39	Dividend u/s 150 @ 25%	64330062			
40	Dividend u/s 150 @ 35%	64330067			
41	Yield on Bahubodh certificates/Pensioners benefit account	64030071			
42	Profit on Debt u/s 7B	64310066			
43	Prize on Prize Bond u/s 156	64030091			
44	Winning from Crossword Puzzle u/s 156	64030052			
45	Winning from Raffle u/s 156	64030053			
46	Winning from Lottery u/s 156	64030054			
47	Winning from Quiz u/s 156	64030055			
48	Winning from Sale Promotion u/s 156	64030056			
49	Capital Gains on Immovable Property u/s 37(1A)	64220050			
50	Capital Gains on Immovable Property u/s 37(1A) where holding period doesnot exceed 1 year	64220058			
51	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059			
52	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058			
53	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
54	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years	64220060			
55	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years	64330064			
56	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			
57	Capital Gains on Securities u/s 37A @ 0%	64220151			
58	Capital Gains on Securities u/s 37A @ 5%	64220153			
59	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
60	Capital Gains on Securities u/s 37A @ 10%	64220158			
61	Capital Gains on Securities u/s 37A @ 12.5% (Securities acquired before 1st July, 2022 regardless of holding period)	64220155			
62	Capital Gains on Securities u/s 37A @ 15%	64220156			
63	Capital Gains on Securities u/s 37A @ 15%	64220156			
1.	CNIC No. _____, in my capacity as Self / 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.				
Signature:			Date:		

¹ Part-II-Y added by S.R.O. 779(I)/2023 dated 27.06.2023.

PART-IV

SECOND SCHEDULE

Individual Paper Return for Tax Year 2023						
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year	2023
CNIC*					NTN*	
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
1	Income/(loss) from property [Sum of 2 to 10]	2000	A	B	C	
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
6	Unpaid Liabilities exceeding three years	2005				
7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031				
8	Insurance Premium	2032				
9	Local Rate/Tax/Charge/Cess	2033				
10	Other Deductions against Rent	2098				
11	Income from Business	3000				
12	Gains / (Loss) from Capital Assets (including securities)	4000				
13	Income / (Loss) from Other Sources [Sum of 14 to 22] - [Sum of 23 to 25]	5000				
14	Receipts from Other Sources	5029				
15	Royalty	5002				
16	Profit on Debt (Interest, Yield, etc)	5003				
17	Profit on Debt (if amount u/s 7B exceeds Rs. 36 million)	500312				
18	Ground Rent	5004				
19	Rent from sub lease of Land or Building	5005				
20	Rent from lease of Building with Plant and Machinery	5006				
21	Annuity/pension	5007				
22	Other Receipts	5028				
23	Deductions from Other Sources	5089				
24	Accounting Depreciation	5064				
25	Other Deductions	5088				
26	Foreign Income	6000				
27	Foreign Business Income/Loss	6039				
28	Foreign Property Income/Loss	6029				
29	Foreign Capital Gain Income/Loss	6049				
30	Foreign Other Sources Income/Loss	6059				
31	Share in untaxed Income from AOP	3131				
32	Share in Taxed Income from AOP	3141				
33	Total Income	9000	Total	Inadmissible	Admissible	
34	Deductible Allowances [Sum of 35 to 38]	9009				
35	Zakat u/s 60	9001				
36	Workers Welfare Fund u/s 60A	9002				
37	Educational expenses u/s 60D	9008				
38	Taxable Income [33-34]	9100				
39	Tax Chargeable	9200				
40	Normal Income Tax	920000				
41	Tax Credits	9329				
42	Difference of Minimum Tax Chargeable u/s 148/ 153	923192				
43	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
44	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
45	Difference of Minimum Tax Chargeable u/s 113	923194				
46	Turnover / Tax Chargeable u/s 113 @0.25%	923152				
47	Turnover / Tax Chargeable u/s 113 @0.3%	923163				
48	Turnover / Tax Chargeable u/s 113 @0.5%	923206				
49	Turnover / Tax Chargeable u/s 113 @0.75%	923155				
50	Turnover / Tax Chargeable u/s 113 @1.25%	923161				
51	Turnover / Tax Chargeable u/s 113 @1.5%	923160				
52	Tax Paid [as per 54 + 55 + Annex'A']					
53	Tax on high earning persons u/s 4C	9231822				
54	Tax on deemed income u/s 7E @20% (5% of FMV)	923183				
55	Advance Income Tax	9202				
56	Admitted Income Tax	9203				
57	Refundable Income Tax [40-53 if <0]	9210				
58	Demandable Income Tax [40-53 if >0]	9204				
59	Refund Adjustment of Other Year(s) against Demand of this Year	92101				
60	WWF	920900				
61	Agriculture Income	6100				
62	Agriculture Income Tax	9291				
Verification	I, , CNIC No. , in my capacity as Self / 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 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature:			Date:			

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						2/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		2023
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted	Tax Chargeable	
			A	B	C	
	Final / Fixed / Minimum / Average / Relevant / Reduced Income					
62	Tax [Sum of 55 to 139]	640001				
63	Import u/s 148 @1%	64010052				
64	Import u/s 148 @2%	64010054				
65	Import u/s 148 @3%	64010056				
66	Import u/s 148 @3.5%	64010064				
67	Import u/s 148 @4%	64010058				
68	Import u/s 148 @5.5%	64010061				
69	Import of Edible Oil u/s 148 @5.5%	64010161				
70	Import of Packing Material u/s 148 @5.5%	64010181				
71	Import of Mobile u/s 148	64120045				
72	Dividend u/s 150 @7.5%	64030052				
73	Dividend u/s 150 @15%	64030055				
74	Yield on Behood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071				
75	Return on investment in sukuks u/s 5AA	64030098				
76	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
77	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
78	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
79	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
80	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
81	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
82	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
83	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096				
84	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
85	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
86	Payment for foreign produced commercials to a non-resident u/s 152A	64050100				
87	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094				
88	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095				
89	Fee for offshore digital services to a non-resident u/s 152(1C)	64050057				
90	Payment for Goods u/s 153(1)(a) @1%	64060052				
91	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
92	Payment for Goods u/s 153(1)(a) @2.5%	64060055				
93	Payment for Goods u/s 153(1)(a) @4.5%	64060059				
94	Payment for Services u/s 153(1)(b) @1%	64060152				
95	Payment for services u/s 153(1)(b) @1.5%	64060153				
96	Payment for Services u/s 153(1)(b) @2%	64060154				
97	Payment for Services u/s 153(1)(b) @10%	64060170				
98	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
99	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
100	Fee for Export related Services u/s 153(2) @1%	64060352				
101	Deduction of Tax from Yarn Traders u/s 153(1)(a)	6406081				
102	Deduction of Tax from Yarn Traders u/s 153(1)(b)	6406082				
103	Export Proceeds u/s 154 @1%	64070054				
104	Foreign Indenting Commission u/s 154A(1)(da) / Division IVA Part III First Schedule @1%	64070151				
105	Sale proceeds of goods to exporter u/s 154(3)	64070152				
106	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153				

Final / Fixed / Average / Relevant / Reduced Rate Regime

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SECOND SCHEDULE

Final / Fixed / Average / Relevant / Reduced Rate Regime	107	Contract payments to indirect exporter u/s 154(3B)	64070154			
	108	Export Proceeds u/s 154(3C)	64070155			
	109	Export of services u/s 154A @ 0.25%	64060290			
	110	Export of services u/s 154A @ 1%	64060285			
	111	Prize on Prize Bond u/s 156	64090051			
	112	Winnings from Crossword Puzzle u/s 156	64090052			
	113	Winnings from Raffle u/s 156	64090053			
	114	Winnings from Lottery u/s 156	64090054			
	115	Winnings from Quiz u/s 156	64090055			
	116	Winnings from Sale Promotion u/s 156	64090056			
	117	Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
	118	Brokerage / Commission u/s 233 @5%	64120060			
	119	Brokerage / Commission u/s 233 @8%	64120066			
	120	Brokerage / Commission u/s 233 @10%	64120070			
	121	Brokerage / Commission u/s 233 @12%	64120074			
	122	CNG Station Gas Bill u/s 234A	64130151			
	123	Electricity Bill of Commercial Consumer u/s 235	64140051			
	124	Electricity Bill of Industrial Consumer u/s 235	64140052			
	125	Lease of rights to collect tolls u/s 236A(3)	64150102			
	126	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653			
	127	Payment for rent / right to use machinery / equipment u/s 236Q	64151651			
	128	Rent of machinery & equipment u/s 236Q(2)	64151652			
	129	Dividend in specie u/s 150 @ 7.5%	64151802			
	130	Dividend in specie u/s 150 @ 15%	64151807			
	131	Capital Gains on Immovable Property u/s 37(1A)	64220050			
	132	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058			
	133	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059			
	134	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058			
	135	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
	136	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060			
	137	Capital Gains on Securities u/s 37A @ 0%	64220151			
	138	Capital Gains on Securities u/s 37A @ 5%	64220153			
	139	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
	140	Capital Gains on Securities u/s 37A @ 10%	64220158			
	141	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
	142	Capital Gains on Securities u/s 37A @15%	64220156			
	143	Receipts from shipping business of a resident person u/s 7A	64310055			
	144	Profit on Debt u/s 7B	64310056			
	145	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061			
	146	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-III, Second Schedule @ 0.75%	64310062			
	147	Fee for other services outside Pakistan under clause (3), Part-III, Second Schedule @ 5%	64310063			
	148	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
	149	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule	64320051			
	150	Attributable income from controlled foreign company u/s 109A @15%	64030055			
	Signature:			Date:		

PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2023
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value A	Tax Collected / Deducted B
1	Adjustable Tax [Sum of 2 to 38]	640000		
2	Import u/s 148 @ 1%	64010002		
3	Import u/s 148 @ 2%	64010004		
4	Import u/s 148 @ 3%	64010006		
5	Import u/s 148 @ 3.5%	64010008		
6	Import u/s 148 @ 4%	64010008		
7	Import u/s 148 @ 5.5%	64010011		
8	Directorship Fee u/s 149(3) @ 20%	64020005		
9	Profit on debt u/s 151 @ 15%	64040005		
10	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
11	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
12	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
13	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
14	Payment for Goods u/s 153(1)(a) @ 1%	64060002		
15	Payment for Goods u/s 153(1)(a) @ 1.5%	64060003		
16	Payment for Goods u/s 153(1)(a) @ 2.5%	64060005		
17	Payment for Goods u/s 153(1)(a) @ 4.5%	64060009		
18	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
19	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
20	Motor Vehicle Sale u/s 231B(3)	64100303		
21	Motor Vehicle Leasing u/s 231B(1A) @ 4%	64100304		
22	Goods Transport Public Vehicle Tax u/s 234	64130001		
23	Passenger Transport Public Vehicle Tax u/s 234	64130002		
24	Private Vehicle Tax u/s 234	64130003		
25	Electricity Bill of Domestic Consumer u/s 235	64140101		
26	Telephone Bill u/s 236(1)(a)	64150001		
27	Cellphone Bill u/s 236(1)(a)	64150002		
28	Prepaid Telephone Card u/s 236(1)(b)	64150003		
29	Phone Unit u/s 236(1)(c)	64150004		
30	Internet Bill u/s 236(1)(d)	64150005		
31	Prepaid Internet Card u/s 236(1)(e)	64150006		
32	Purchase by Auction u/s 236A	64150101		
33	Sale / Transfer of Immovable Property u/s 236C	64150301		
34	Functions/gatherings charges u/s 236CB	64150407		
35	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
36	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
37	Purchase by Retailers u/s 236H	64150801		
38	Purchase by others from Retailers u/s 236H	64150804		
39	Purchase / Transfer of Immovable Property u/s 236K	64151101		
40	Withholding tax on sale consideration u/s 37(6)	64220160		
Signature:		Date:		

PART-IV

SECOND SCHEDULE

Annex-B						3/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate Form should be filled for each business)						
Name / CNIC / Business				Tax Year / FY	2023	
Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Revenue	1 Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3020				
	2 Gross Revenue (excluding Sales Tax, Federal Excise)	3020				
Cost of Sales / Services	3 Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3030				
	4 Cost of Sales / Services (Sum of 3 to 13+18)	3030				
	5 Opening Stock	3030				
	6 Net Purchases (excluding Sales Tax, Federal Excise)	3030				
	7 Salaries / Wages	3071				
	8 Fuel	3073				
	9 Power	3073				
	10 Gas	3074				
	11 Stores / Spares	3076				
	12 Repair / Maintenance	3077				
	13 Other Direct Expenses	3083				
	14 Accounting Amortization	3087				
	15 Accounting Depreciation	3090				
	16 Closing Stock	3090				
	17 Gross Profit / (Loss) [1-4]	3100				
	18 Other Revenues (Sum of 19 to 22)	3120				
	19 Accounting Gain on Sale of Intangibles	3130				
	20 Accounting Loss on Sale of Assets	3130				
	21 Others	3130				
	22 Share in untaxed income from ACP	3131				
23 Share in Taxed Income from ACP	3141					

Indirect Expenses	24 Management, Administrative, Selling & Financial Expenses (Sum of 25 to 44)	3150			
	25 Rent	3151			
	26 Rates / Taxes / Duty	3152			
	27 Salaries / Wages / Perquisites / Bonuses	3154			
	28 Traveling / Conveyance / Vehicle Running / Maintenance	3155			
	29 Electricity / Water / Gas	3156			
	30 Communication	3162			
	31 Repair / Maintenance	3165			
	32 Stationery / Printing / Photocopies / Office Supplies	3166			
	33 Advertisement / Publicity / Promotion	3168			
	34 Insurance	3170			
	35 Professional Charges	3171			
	36 Profit on Debt (Financial Charges / Markup / Interest)	3172			
	37 Brokerage / Commission	3176			
	38 Irrecoverable Debts written off	3180			
	39 Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	40 Other Indirect Expenses	3190			
	41 Accounting (Loss) on Sale of Intangibles	3193			
	42 Accounting (Loss) on Sale of Assets	3193			
	43 Accounting Amortization	3197			
44 Accounting Depreciation	3198				
45 Accounting Profit / (Loss) [17+18+24]	3200				

Annex-B						3/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate Form should be filled for each business)						
Name / CNIC / Business				Tax Year / FY	2023	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	
			A	B	C	

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SECOND SCHEDULE

	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3276			
46	Unadjusted (Loss) from Business for 2016	327814			
47	Unadjusted (Loss) from Business for 2017	327817			
48	Unadjusted (Loss) from Business for 2018	327818			
49	Unadjusted (Loss) from Business for 2019	327818			
50	Unadjusted (Loss) from Business for 2020	327828			
51	Unadjusted (Loss) from Business for 2021	327821			
Statement of Affairs / Balance Sheet					
Assets	52 Total Assets (Sum of 54 to 59)	3346			
	54 Land	3381			
	55 Building (all types)	3382			
	56 Plant / Machinery / Equipment / Furniture (including Motor)	3383			
	Advances / Deposits / Prepayment/ Trade Debtors /				
	57 Receivables	3384			
Liabilities	58 Stocks / Stores / Spares	3385			
	59 Cash / Cash Equivalents	3386			
	60 Total Equity / Liabilities (Sum of 61 to 63)	3386			
	61 Capital	3387			
	62 Borrowings / Debt / Loan	3388			
	Advances / Deposits / Accrued Expenses/ Trade Creditors /				
	63 Payables	3389			
Signature:			Date:		

Annex-C			
Inadmissible / Admissible Deductions			
Name/ CNIC*		Tax Year	2023
Sl.	Description	Code	Amount
1	Inadmissible Deductions (Sum of 2 to 33)	3339	
2	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3382	
3	Add Backs Provision for Diminution in Value of Investment	3383	
4	Add Backs (u/s 21 (a)) Cash / Rate / Tax levied on Profits / Gains	3385	
5	Add Backs (u/s 21 (b)) Amount of Tax Deducted at Source	3386	
6	Add Backs (u/s 21 (c)) Payments liable to deduction of tax at source but tax not deducted / paid	3387	
7	Add Backs (u/s 21 (ca)) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990	3327	
8	Add Backs (u/s 21 (d)) Entertainment Expenditure above prescribed limit	3388	
9	Add Backs (u/s 21 (e)) Contributions to Unrecognized / Unapproved Funds	3389	
10	Add Backs (u/s 21 (f)) Contributions to Funds not under effective management for deduction of tax at source	3390	
11	Add Backs (u/s 21 (g)) Fine / penalty for violation of any law / rule / regulation	3391	
12	Add Backs (u/s 21 (h)) Personal Expenditure	3392	
13	Add Backs (u/s 21 (i)) Provision for Reserves / Funds / Amount allotted to Reserves / Funds or Capitalized	3384	
14	Add Backs (u/s 21 (j)) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3393	
15	Add Backs (u/s 21 (k)) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3395	
16	Add Backs (u/s 21 (m)) Salary exceeding prescribed amount not paid through prescribed mode	3396	
17	Add Backs (u/s 21 (n)) Capital Expenditure	3397	
18	Add Backs (u/s 21 (o)) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3324	
19	Add Backs (u/s 21 (p)) Utility bills exceeding prescribed amount not paid through prescribed mode	32902	

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SECOND SCHEDULE

	Add Backs: (i) (ii) (iii) Expenditures attributable to sale to person required to be registered under Sales Tax but not registered	322900	
20	Tax but not registered		
21	Add Backs: (i) (ii) (iii) Lease Rental not deductible	3229	
22	Add Backs: (i) (ii) (iii) Provision for Doubtful Debts	3231	
23	Add Backs: (i) (ii) (iii) Liabilities allowed Previously as deduction not Paid within three Years	3232	
24	Add Backs: (i) (ii) (iii) Expenditures attributable to non-Business income	3233	
25	Add Backs: Tax Gain on Sale of Intangibles	3235	
26	Add Backs: Tax Gain on Sale of Assets	3236	
27	Add Backs: Pre-Commencement Expenditures / Deferred Cost	3237	
28	Add Backs: Accounting (Loss) on Sale of Intangibles	3238	
29	Add Backs: Accounting (Loss) on Sale of Assets	3239	
30	Add Backs: Accounting Amortization	3240	
31	Add Backs: Accounting Depreciation	3241	
32	Other Inadmissible Deductions	3242	
33	Admissible Deductions (Sum of 34 to 43)	3243	
34	Accounting Gain on Sale of Intangibles	3244	
35	Accounting Gain on Sale of Assets	3245	
36	Tax Amortization for Current Year	3246	
37	Tax Depreciation / Initial Allowance for Current Year	3247	
38	Pre-Commencement Expenditures / Deferred Cost	3248	
39	Other Admissible Deductions	3249	
40	Tax (Loss) on Sale of Intangibles	3250	
41	Tax (Loss) on Sale of Assets	3251	
42	Unabsorbed Tax Amortization for Previous Years	3252	
43	Unabsorbed Tax Depreciation for Previous Years	3253	
	Signature	Date:	

Form B Depreciation, Initial Allowance, Amortization													Tax Year 2014	2015
Sl. No.	Description	Code	WDV (B%)	Depreciation	Initial Allowance	Extent of Depreciation	Extent of Initial Allowance	Rate	Initial Allowance	Rate	Depreciation	WDV (B%)		
1	Building (see note 1)	1000	100%			100%		10%		10%				
2	Plant and Machinery (see note 2)	1001	100%			100%		10%		10%				
3	Computer Hardware / Software (see note 3)	1002	100%			100%		10%		10%				
4	Transportation (see note 4)	1003	100%			100%		10%		10%				
5	Leasehold Improvements (see note 5)	1004	100%			100%		10%		10%				
6	Intangible Assets (see note 6)	1005	100%			100%		10%		10%				
7	Goodwill (see note 7)	1006	100%			100%		10%		10%				
8	Patents (see note 8)	1007	100%			100%		10%		10%				
9	Trade Marks (see note 9)	1008	100%			100%		10%		10%				
10	Copyrights (see note 10)	1009	100%			100%		10%		10%				
11	Software (see note 11)	1010	100%			100%		10%		10%				
12	Franchise (see note 12)	1011	100%			100%		10%		10%				
13	Other Intangible Assets (see note 13)	1012	100%			100%		10%		10%				
14	Depreciation / Initial Allowance for Current Year	1013						10%		10%				
15	Depreciation / Initial Allowance for Previous Years	1014						10%		10%				
16	Amortization / Initial Allowance for Current Year	1015						10%		10%				
17	Amortization / Initial Allowance for Previous Years	1016						10%		10%				
18	Signature													

Annex E							
Name*						Tax Year	2002
CNIC*						1974	
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable
1	Minimum Tax Chargeable (Col E) Sum of 2 to 6		A	B	C	D	E
2	Import w/s 140 @ 1%	64810810					
3	Import w/s 140 @ 2%	64810810					
4	Import w/s 140 @ 3%	64810810					
5	Import w/s 140 @ 3.5%	64810810					
6	Import w/s 140 @ 4%	64810810					
7	Import w/s 140 @ 5%	64810810					
8	Import of Kerosene Oil w/s 145 @ 5.5%	64810810					
9	Import of Fueling Material w/s 148 @ 5.5%	64810810					
10	Import of Plastic Resin Material w/s 148 @ 1.15%	64810810					
11	Import w/s 140 @ 4.50%	64810810					
12	Import w/s 140 @ 2.50%	64810810					
13	Import of ships by ship broker's w/s 140(14) @ 4.5%	64810810					
14	Payment for services for construction, assembly of installation to a non-resident w/s 152(14)	64810810					
15	Payment for transport services to a PE of a non-resident w/s 152(14) (a)	64810810					
16	Payment for services contracts to a non-resident w/s 152(14) (c)	64810810					
17	Fee for Advertisement Services to a non-resident w/s 152(14) (d)	64810810					
18	Insurances and savings premiums to a non-resident w/s 152(14) (e)	64810810					
19	Tax deduction on payments to persons to Card Payment, remittance payment gateway or another person/through financial telecommunication services w/s 152(15) (Division IV Part I First Schedule @ 5%)	64810810					
20	Tax deduction on payment to persons to Card Payment, remittance payment gateway or another person/through financial telecommunication services w/s 152(15) (Division IV Part I First Schedule @ 10%)	64810810					
21	Payment for other services for PE of a non-resident w/s 152(14) (g)	64810810					
22	Payment for Services w/s 152(14) (h) @ 1%	64810810					
23	Payment for goods w/s 152(14) (i) @ 0.20%	64810810					
24	Payment for goods w/s 152(14) (j) @ 2.5%	64810810					

Minimum Tax Chargeable

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25	Payment for goods (cls 153(a)) @ 0.5%	64800919					
26	Payment for services (cls 153(b)) @ 1.5%	64800100					
27	Payment for specified for Services (cls 153(c)) @ 0%	64800458					
28	Payment for Services (cls 153(d)) @0%	64800104					
29	Payment for Services (cls 153(e)) @ 10%	64800119					
30	Payment for Services (cls 153(f)) @ 15%	64800109					
31	Receipts from Contracts (cls 154(a)) @ 7.5%	64800068					
32	Receipts from Contracts (cls 154(b)) @ 10%	64800079					
33	Payment for Goods (cls 153(a)) @ 1%	64800800					
34	Payment for Goods (cls 153(b)) @ 1.5%	64800810					
35	Payment for Goods (cls 153(c)) @ 4.5%	64800808					
36	Fee for Export related Services (cls 155(2)) @ 1%	64800050					
37	Deduction of Tax from part (cls 156(a))	64800087					
38	Deduction of Tax from part (cls 156(b))	64800090					
39	Brokerage / Commission (cls 201(a))	64100668					
40	Brokerage / Commission (cls 201(b))	64100670					
41	Brokerage / Commission (cls 201(c))	64100674					
42	Brokerage / Commission (cls 201(d))	64100669					
43	Number of reported mobile phones (cls 148 upto 100 @ Rs. 70)	64100645					
44	Number of reported mobile phones (cls 148 exceeding 100 upto 1000 @ Rs. 100)	64100648					
45	Number of reported mobile phones (cls 148 exceeding 1000 upto 2000 @ Rs. 500)	64100647					
46	Number of reported mobile phones (cls 148 exceeding 2000 upto 3000 @ Rs. 975)	64100646					
47	Number of reported mobile phones (cls 148 exceeding 3000 upto 5000 @ Rs. 3000)	64100649					
48	5000 @ Rs. 60000	64100650					
49	Choi Jeevan Gas Bill (cls 204A)	64100100					
50	Fee for Goods Transport Collection (208), Part IV	64000950					
51	Second Schedule Fee for Cargo Services by Oil Tanker (cls 400), Part IV Second Schedule	64000800					
Sl.	Description	Code	Receipts / Value A	Final Tax Chargeable B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Difference (Option Field E only) E
51	Export Proceeds (cls 154(1)) @ 1%	64810004					
52	Foreign Incoming Commission (cls 154(2))	64810100					
53	Sale Proceeds of goods to exporter (cls 154(3))	64810102					

54	Sale Proceeds of goods by industrial undertaking (cls 154(3A))	64810103					
55	Contract Payments to indirect exporter (cls 154(3B))	64810108					
56	Export Proceeds (cls 154(3C))	64810105					
57	Commission / Discount on petroleum products (cls 155A) @ 10%	64800101					
Total:							

Annex-P				
Personal Expenses				
Name*		Tax Year	2023	
CNIC*		NTN		
No.	Description	Code	Amount	
1	Personal Expenses [(2 + 16) - 17]	1999		
2	Rent	1991		
3	Rates / Taxes / Charge / Cost	1992		
4	Vehicle Running / Maintenance	1995		
5	Travelling	1996		
6	Electricity	1998		
7	Water	1999		
8	Gas	1990		
9	Telephone	1991		
10	Asset Insurance / Security	1993		
11	Medical	1995		
12	Recreational	1991		
13	Club	1992		
14	Functions / Gatherings	1993		
15	Donation, Zakat, Amruba, Profit on Debt, Life Insurance Premiums, etc.	1996		
16	Other Personal / Household Expenses	1997		
17	Contribution in Expenses by Family Members [(18+19)]	1999		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001									1/4	
Name/ CNIC/							Tax Year	2023		
Resident							NTN			
Business										
Agricultural Property	1. Agricultural Property (Sum of 1 i to 1 x)							T001		
		Form (Irrigated / Unirrigated / Uncultivable)	Mouza / Village / Chak No.	Tahsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i							T001		
	ii							T001		
	iii							T001		
	iv							T001		
	v							T001		
	vi							T001		
	vii							T001		
	viii							T001		
	ix							T001		
Industrial Property	2. Commercial, Industrial, Residential Property (Non-Business) (Sum of 2 i to 2 x)							T002		
		Form (Mouza, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Meters / sq. yds.)	Share %	Code	Value at Cost	
	i							T002		
	ii							T002		
Residential, Commercial								T002		
	iii							T002		
	iv							T002		
	v							T002		
	vi							T002		
	vii							T002		
	viii							T002		
	ix							T002		
Business Capital	3. Business Capital							T003		
	Enter name, share percentage & capital amount in each JGP						Share %	Code	Value at Cost	
	i								T003	
	ii								T003	
	iii								T003	
Equipment	4. Enter consolidated capital amount of all Sole Proprietorships						100%	T003		
	4. Equipment, etc. (Non-Business) (Sum of 4 i to 4 iv)							T004		
	Description							Code	Value at Cost	
	i								T004	
	ii								T004	
iii								T004		
iv								T004		
Signatures:							Date:			
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001									3/4	
Name/ CNIC/							Tax Year	2023		
							NTN			

S

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SECOND SCHEDULE

Animal	5	Animal (Non-Business) (Sum of 5 i to 5 iv)			T895		
		Description			Code	Value at Cost	
	i	Livestock			T895		
	ii	Pet			T895		
	iii	Unspecified			T895		
	iv	Unspecified			T895		
Investment	6	Investment (Non-Business) (Sum of 6 i to 6 xiii)			T895		
		Form	Account / Instrument No.	Institution Name / Individual / CMC	Share %	Code	Value at Cost
	i	Account:				T895	
		Current				T895	
		Current				T895	
		Fixed Deposit				T895	
		Fixed Deposit				T895	
		Profit / Loss Sharing				T895	
		Profit / Loss Sharing				T895	
		Saving				T895	
		Saving				T895	
	ii	Annuity				T895	
	iii	Bond				T895	
	iv	Certificate				T895	
	v	Certificate				T895	
	vi	Deposit				T895	
		Term Deposit				T895	
		Term Deposit				T895	
	vii	Fund				T895	
	viii	Instrument				T895	
	ix	Insurance Policy				T895	
	x	Security				T895	

Motor Vehicle	xi Stock / Share					T895	
	xii Unit					T895	
	xiii Others					T895	
	7 Debt (Non-Business) (Sum of 7 i to 7 vii)					T897	
	Form		Mo.	Institution Name / Individual / CMC	Share %	Code	Value at Cost
	i Advance					T897	
	ii Debt					T897	
	iii Deposit					T897	
	iv Prepayment					T897	
	v Receivable					T897	
	vi Security					T897	
	vii Others					T897	
	8 Motor Vehicle (Non-Business) (Sum of 8 i to 8 viii)					T898	
	Form						
	(Car, Jeep, Motor Cycle, Scooter, Van)		F&TD Registration No.	Make	Capacity	Code	Value at Cost
	i					T898	
	ii					T898	
	iii					T898	
	iv					T898	
	v					T898	
	vi					T898	
	vii					T898	
	viii					T898	

Reference: Income Tax Rules, 1962

Page No. 887

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name [*]		Tax Year	2023	
CNIC [*]		NTN		
Previous Possession	9 Previous Possession (Sum of 9 i to 9 iii)	T009		
	Description	Code	Value at Cost	
	i. Antique / Artifact	T009		
	ii. Jewelry / Ornament / Metal / Stone	T009		
	iii. Others (Specify)	T009		
Household Effect	10 Household Effect (Sum of 10 i to 10 iv)	T010		
	Description	Code	Value at Cost	
	i. Unspecified	T010		
	ii. Unspecified	T010		
	iii. Unspecified	T010		
Personal Item	11 Personal Item (Sum of 11 i to 11 iv) *	T011		
	Description	Code	Value at Cost	
	i. Unspecified	T011		
	ii. Unspecified	T011		
	iii. Unspecified	T011		
Cash	12 Cash (Non-business) (Sum of 12 i to 12 ii)	T012		
	Notes & Coins	T012		

Any Other Asset	13 Any Other Asset (Sum of 13 i to 13 iv)	T013		
	Description	Code	Value at Cost	
	i.	T013		
	ii.	T013		
	iii.	T013		
Assets in Others' Name	14 Assets in Others' Name (Sum of 14 i to 14 iv)	T014		
	Description	Code	Value at Cost	
	i.	T014		
	ii.	T014		
	iii.	T014		
Assets outside Pakistan	15 Total Assets inside Pakistan (Sum of 1 to 14)	T015		
	16 *Assets held outside Pakistan (Sum of 16 i to 16 iv)	T016		
	Description	Code	Value at Cost	
	i.	T016		
	ii.	T016		
Total Assets	17 Total Assets (15+16)	T017		

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures: _____ Date: _____

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001					4/4	
Name:				Tax Year	2023	
CNIC:				NTN		
Loan	18 Credit (Non-Business) (Sum of 18 (i) to 18 (viii))			T021		
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
	i	Advance			T021	
	ii	Borrowing			T021	
	iii	Credit			T021	
	iv	Loan			T021	
	v	Mortgage			T021	
	vi	Overdraft			T021	
	vii	Payable			T021	
	viii	Others			T021	
	19 Total Liabilities			T029		
If Net Assets	20 Net Assets Current Year (13-19)			T03001		
	21 Net Assets Previous Year			T03002		
	22 Increase / Decrease in Assets (20-21)			T03003		
	23 Inflows (Sum of 23 (i) to 23 (iv))			T049		
	i	Income declared as per Return for the year subject to normal tax		T021		
	ii	Income declared as per Return for the year exempt from tax		T032		
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax		T025		
	iv	Adjustments in Income Declared as per Return for the year		T034		
	Reconciliation	vi	Foreign Remittance		T035	
		vii	Inheritance		T036	
viii		Gift		T037		
ix		Gain on Disposal of Assets, excluding Capital Gain on Immoveable Property		T038		
x		Others		T048		
24 Personal Expenses (Transfer from Sr.1 Assets-F)			T089			
25 Outflows (Sum of 25 (i) to 25 (iii))			T089			
i		Gift		T091		
ii		Loss on Disposal of Assets		T092		
iii		Others		T093		
26 Unreconciled Amount (23-24-25)			T03006			
Disposed Assets	27 Assets Transferred / Sold / Gifted / Given during the year (Sum of 27 (i) to 27 (ii))			T03004		
		Description		Code	Value at Cost	
	i			T03004		
Verification	I, _____, CNIC No. _____, in my capacity _____					
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2023 & of my personal expenditure for the year ended 30.06.2023 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					
Signatures:				Date:		

¹[Part-II-Z Electronic Return for Company

The screenshot shows the ITRIS (Income Tax Return Software) interface for filing an Electronic Return for Company. The top navigation bar includes options like Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DUT/DT, Withholding / Advance Tax, Payments, Jurisdiction, Sales Tax, IRMS, Invoice Management, and MIS. The main interface is divided into a sidebar and a main content area.

Sidebar:

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

Main Content Area:

Search Amount Code Description

IMPORT PREVIOUS RETURN | REPLACE PDF | CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/30th of amount not adjustable against Rent	2002			
Unfulfilled Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Income-tax Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three years	2005			
Total Deductions from Property	2009			
1/30th of Rent of Building for Repairs	2010			
Insurance Premium	2011			
Local Rate / Tax / Charge / Cess	2013			
Ground Rent	2014			
Profit on Capital borrowed for Investment in Property	2015			
Share in Rental Income Paid to IRETC / Banks	2016			
Rent Collection Expenditure	2017			
Legal Service Charges	2018			
Amount claimed as irrecoverable Rent	2019			
Payment of Liabilities treated as Income	2021			
Other Deductions against Rent	2020			

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¹ Part-II-Z added by S.R.O. 949(I)/2024 dated 04.07.2024.

PART-IV

SECOND SCHEDULE

Registration • Declaration • Assets Declaration • Profit/Loss • Appeals • Refund • ETR/EP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • RMS • Invoice Management • MIS •

WIRIS

Year 2024

T1401 (Return of income filed voluntarily for complete year)

Save

Submit

Print

Close

Data

Amortization

Depreciation

Minimum Tax

Option out of PIT

Payment

Company Director

Attachment

Attribute

IN

PDF

Property

Business

Manufacturing / Trading Items

Other Revenue

Management, Administrative, Selling & Financial Expenses

Indemnifiable / Admissible Exclusions

Adjustments

Business Assets / Equity / Liabilities

Transactions - PRR 50 Million with Autonomous Entities / Associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

REPORT PROFIT/LOSS RETURN

Generate PDF

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (including Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (including Sales Tax, Federal Excise)	3009			
Gross Domestic Sales / Services Fee	3004			
Gross Exports Sales / Services Fee	3008			
Selling Expenses (Freight Outward, Brokerage, Commissions, Discount, etc.)	3016			
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011			
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012			
Rebates / Duty Drawbacks	3070			
Cost of Sales / Services	3030			
Opening Stock	3039			
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			
Semi-Manufactured Finished Goods Opening Balance	3033			
Domestic Finished Goods Opening Balance	3031			
Import Finished Goods Opening Balance	3032			
Net Purchases (including Sales Tax, Federal Excise)	3009			
Net Domestic Purchases Raw Material / Components	3055			
Net Import Raw Material / Components	3056			
Net Stores / Spares Purchases	3057			
Net Fuel Purchases	3058			
Net Domestic Purchases Finished Goods	3051			
Net Import Finished Goods	3052			
Consumed	3049			
Domestic Raw Material / Components Consumed	3065			
Import Raw Material / Components Consumed	3066			
Stores / Spares Consumed	3067			
Fuel Consumed	3068			
Work in Process Consumed	3064			
Semi-Manufactured Finished Goods Consumed	3063			
Domestic Finished Goods Consumed	3061			
Import Finished Goods Consumed	3062			
Direct Expenses	3089			
Salaries / Wages	3071			
Power	3073			
Gas	3074			
Repair / Maintenance	3077			
Insurance	3083			
Royalty	3081			
Other Direct Expenses	3085			
Accounting Amortization	3087			
Accounting Depreciation	3088			
Closing Stock	3049			
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			
Semi-Manufactured Finished Goods Closing Balance	3093			
Domestic Finished Goods Closing Balance	3091			
Import Finished Goods Closing Balance	3092			
Gross Profit / (Loss)	3100			

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PART-IV

SECOND SCHEDULE

Registration

Declaration

Assets Declaration

Rectification

Appeals

Refund

DSRP

Withholding / Advance Tax

Payments

Jurisdiction

Sales Tax

WMS

Invoice Management

MS

Year 2024
1343 (Return of Income filed voluntarily for complete year)

SaveSubmitPrintClose

DataAmortizationDepreciationMinimum TaxOption out of PTRPaymentCompany DirectorAttachmentAttributes

PropertyBusinessManufacturing / Trading ItemsOther RevenuesManagement, Administrative, Selling & Financial ExpensesInadmissible / Administrative DeductionsAdjustmentsBusiness Assets / Equity / LiabilitiesTransactions > PKR 50 Million with Non Resident AssociatesCapital AssetsOther SourcesForeign Sources / AgricultureTax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURNFINALE PPTCALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Inadmissible Deductions	32.99			
Add Backs u/s 24(2) Provision for Doubtful Debts	3201			
Add Backs Provision for Obsolete Stocks / Shares / Spares / Fixed Assets	3202			
Add Backs Provision for Diminution in Value of Investment	3203			
Add Backs u/s 24(3) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204			
Add Backs u/s 24(a) Cess / Hatt / Tax levied on Profits / Gains	3205			
Add Backs u/s 24(b) Amount of Tax Deducted at Source	3206			
Add Backs u/s 24(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207			
Add Backs u/s 24(d) Entertainment Expenses above prescribed limit	3208			
Add Backs u/s 24(e) Contributions to Unrecognized / Unapproved Funds	3209			
Add Backs u/s 24(ee) Excess of 80% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	3209.01			
Add Backs u/s 24(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210			
Add Backs u/s 24(g) Fine / Penalty for violation of any law / rule / regulation	3211			
Add Backs u/s 24(h) Personal Expenditure	3212			
Add Backs u/s 24(g) Profit on Debit / Brokerage / Commission / Salary / Remuneration Paid by an ADP to its member	3213			
Add Backs u/s 24(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215			
Add Backs u/s 24(iii) Expenditure under a single Account head exceeding prescribed amount not paid through digital mode	3228			
Add Backs u/s 24(m) Salary exceeding prescribed amount not paid through prescribed mode	3216			
Add Backs u/s 24(n) Capital Expenditure	3217			
Add Backs u/s 24(n) Expenditure attributable to Non Business Income	3218			
Add Backs u/s 24(9) Liabilities allowed Previously as deduction not Paid within three Years	3219			
Add Backs u/s 100C(1)(c) - Administrative and management expenses exceeding 1% of total receipts of all Tax / multi / multi-liaison institutions	3221			
Add Backs u/s 28(1)(b) Lease Rentals not admissible	3220			
Add Backs u/s 24(i) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224			
Add Backs Tax Gains on Sale of Intangibles	3225			
Add Backs Tax Gains on Sale of Assets	3226			
Add Backs u/s 24(p) Utility Bill exceeding prescribed amount not paid through prescribed mode	3229.02			
Add Backs u/s 24(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	3229.03			
Add Backs u/s 24(p) Expenditure Attributable to sales for non-registration of business with FBR system	3229.05			
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	3229.01			
Add Backs u/s 24(q) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in AT, 3rd Schedule of Sales Tax Act	3227			
Deduction on profit on debt inadmissible u/s 106A	3229.04			
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230			
> 50% of sales dealers of products listed in the 3rd Schedule of Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active Employers' list under the ETO 2001	3231			
Other Inadmissible Deductions	3234			
Add Backs Accounting (Loss) on Sale of Intangibles	3235			
Add Backs Accounting (Loss) on Sale of Assets	3236			
Add Backs Accounting Amortization	3237			
Add Backs Accounting Depreciation	3238			
Admissible Deductions	32.99			
Accounting Gain on Sale of Intangibles	3245			
Accounting Gain on Sale of Assets	3246			
Tax Amortization for Current Year	3247			
Tax Depreciation / Asset Allowance for Current Year	3248			
Pre-Commencement Expenditure / Deferred Cost	3250			
Other Admissible Deductions	3254			
Tax (Loss) on Sale of Intangibles	3255			
Tax (Loss) on Sale of Assets	3256			
Unabsorbed Tax Amortization for Previous Years	3257			
Unabsorbed Tax Depreciation for Previous Years	3258			

PART-IV**SECOND SCHEDULE**

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN	لنگر
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Property >

Business >

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- Transactions > PKR 50 Million with Non-Residents Associates

Capital Assets >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2018	327018			
Unadjusted (Loss) from Business for 2019	327019			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN																																																																																																															
Property	Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PBD CALCULATE																																																																																																																							
Business	<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Total Assets</td> <td>3349</td> <td></td> </tr> <tr> <td>Land</td> <td>3301</td> <td></td> </tr> <tr> <td>Building (all types)</td> <td>3302</td> <td></td> </tr> <tr> <td>Plant / Machinery / Equipment / Furniture (including fittings)</td> <td>3303</td> <td></td> </tr> <tr> <td>Motor Vehicle</td> <td>3304</td> <td></td> </tr> <tr> <td>Intangible</td> <td>3305</td> <td></td> </tr> <tr> <td>Pre-Commencement Expenditure</td> <td>3306</td> <td></td> </tr> <tr> <td>Capital Work in Progress</td> <td>3308</td> <td></td> </tr> <tr> <td>Long Term Investments</td> <td>3311</td> <td></td> </tr> <tr> <td>Advances / Deposits / Prepayments</td> <td>3312</td> <td></td> </tr> <tr> <td>Trade Debtors / Receivables</td> <td>3313</td> <td></td> </tr> <tr> <td>Inventories</td> <td>3314</td> <td></td> </tr> <tr> <td>Stocks / Stores / Spares</td> <td>3315</td> <td></td> </tr> <tr> <td>Short Term Investments</td> <td>3316</td> <td></td> </tr> <tr> <td>Short Term Advances / Deposits / Prepayments</td> <td>3317</td> <td></td> </tr> <tr> <td>Current Portion of Long Term Investments</td> <td>3318</td> <td></td> </tr> <tr> <td>Cash / Cash Equivalents</td> <td>3319</td> <td></td> </tr> <tr> <td>Other Assets</td> <td>3348</td> <td></td> </tr> <tr> <td>Total Equity / Liabilities</td> <td>3399</td> <td></td> </tr> <tr> <td>Authorized Capital</td> <td>3351</td> <td></td> </tr> <tr> <td>Issued, Subscribed & Paid up capital</td> <td>3352</td> <td></td> </tr> <tr> <td>Share Deposit Money</td> <td>3353</td> <td></td> </tr> <tr> <td>Capital Reserves</td> <td>3361</td> <td></td> </tr> <tr> <td>Revenue Reserves</td> <td>3362</td> <td></td> </tr> <tr> <td>Funds</td> <td>3363</td> <td></td> </tr> <tr> <td>Accumulated Profits</td> <td>3364</td> <td></td> </tr> <tr> <td>Revaluation Surplus</td> <td>3365</td> <td></td> </tr> <tr> <td>Long Term Borrowings / Debt / Loan</td> <td>3371</td> <td></td> </tr> <tr> <td>Liabilities against Assets subject to Finance Lease</td> <td>3372</td> <td></td> </tr> <tr> <td>Deferred Liabilities</td> <td>3373</td> <td></td> </tr> <tr> <td>Provisions / Contingencies</td> <td>3374</td> <td></td> </tr> <tr> <td>Short Term Borrowings / Debt / Loan</td> <td>3381</td> <td></td> </tr> <tr> <td>Current Portion of Long Term Liabilities</td> <td>3382</td> <td></td> </tr> <tr> <td>Advances / Deposits / Accrued Expenses</td> <td>3383</td> <td></td> </tr> <tr> <td>Trade Creditors / Payables</td> <td>3384</td> <td></td> </tr> <tr> <td>Other Liabilities</td> <td>3398</td> <td></td> </tr> </tbody> </table>									Description	Code	Amount	Total Assets	3349		Land	3301		Building (all types)	3302		Plant / Machinery / Equipment / Furniture (including fittings)	3303		Motor Vehicle	3304		Intangible	3305		Pre-Commencement Expenditure	3306		Capital Work in Progress	3308		Long Term Investments	3311		Advances / Deposits / Prepayments	3312		Trade Debtors / Receivables	3313		Inventories	3314		Stocks / Stores / Spares	3315		Short Term Investments	3316		Short Term Advances / Deposits / Prepayments	3317		Current Portion of Long Term Investments	3318		Cash / Cash Equivalents	3319		Other Assets	3348		Total Equity / Liabilities	3399		Authorized Capital	3351		Issued, Subscribed & Paid up capital	3352		Share Deposit Money	3353		Capital Reserves	3361		Revenue Reserves	3362		Funds	3363		Accumulated Profits	3364		Revaluation Surplus	3365		Long Term Borrowings / Debt / Loan	3371		Liabilities against Assets subject to Finance Lease	3372		Deferred Liabilities	3373		Provisions / Contingencies	3374		Short Term Borrowings / Debt / Loan	3381		Current Portion of Long Term Liabilities	3382		Advances / Deposits / Accrued Expenses	3383		Trade Creditors / Payables	3384		Other Liabilities	3398	
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Other Sources																																																																																																																								
Foreign Sources / Agriculture																																																																																																																								
Tax Chargeable / Payments																																																																																																																								

PART-IV

SECOND SCHEDULE

Income Tax Return Form 281A (2019-20)

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Property Business Capital Assets Other Sources Foreign Sources Tax Chargeable / Payments

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Intangible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Transactions with Non-Resident Associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Receipts	Payments
Total Value of Revenue Transactions with Non-Resident associates	3840		
Raw Material / Components	3801		
Resident Service	3802		
Stock in Trade	3803		
Others	3804		
Rent	3805		
Royalty / License Fee / Franchise Fee	3806		
Intangible	3807		
Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808		
Fee for Engineering / Technical / Construction Services	3809		
Fee for Research / Development Services	3810		
Commission	3811		
Profit or Loss (Financial Charges / Markup / Interest)	3812		
Dividend (Common / Preferred Stock / Dividend)	3813		
Insurance Premium	3814		
Guarantee	3815		
Others (Including Demerits)	3816		
Expense Reimbursement at cost	3817		
Total Value of Capital Transactions with Non-Resident associates	3899		
Interest Bearing Loan Opening Balance	3801		
Interest Bearing Loan Closing Balance	3802		
Interest Free Loan Opening Balance	3803		
Interest Free Loan Closing Balance	3804		
Investments	3805		
Property of Capital Nature	3806		
Service / Tangible / Intangible Property etc. for Non-Monetary Consideration under any arrangement (including Exchange, Swap, Barter, Short, Discount, etc. (Yes/No, No/Yes))	3807		
Service / Tangible / Intangible Property etc. for Nil Consideration (Yes/No, No/Yes)	3808		
Direct / Indirect Participation by a Non-Resident in Capital Management or Control (Yes/No, No/Yes)	3809		
Number of Associates having dealings with	3810		

Income Tax Return Form 281B (2019-20)

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Property Business Capital Assets Other Sources Foreign Sources Tax Chargeable / Payments

Capital Assets

Long Term

Short Term

Adjustments

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flat / Fixed Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Capital Assets Held Long Term	4009			
Consideration Received on Disposal of Securities Held Long Term	4010			
Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4011			
Cost of Acquisition of Securities including Ancillary Expenses Held Long Term	4012			
Net Gain / (Loss) on Capital Assets Held Long Term	4020			
Net Gain / (Loss) on Securities Held Long Term	4012			

IRIS Year 2024
T1401 (Return of income tax) (individuals for complete year)

Save Submit Print Close

Rate Amortization Depreciation Minimum Tax Option out of PIR Payment Company Director Attachment Attribute

Property
Business
Capital Assets
Other Sources

Foreign Sources / Agriculture
- Foreign Sources
- Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

Amount Exempt from Tax / Subject to Final Tax

Amount Subject to Normal Tax

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Foreign Property Income / (Loss)	6020			
Foreign Property Income / (Loss)	6021			
Foreign Property Income / (Loss)	6022			
Foreign Property Income / (Loss)	6023			
Foreign Property Income / (Loss)	6024			
Foreign Business Income / (Loss)	6030			
Foreign Business Income / (Loss)	6031			
Foreign Business Income / (Loss)	6032			
Foreign Business Income / (Loss)	6033			
Foreign Business Income / (Loss)	6034			
Foreign Capital Gains / (Loss)	6040			
Foreign Capital Gains / (Loss)	6041			
Foreign Capital Gains / (Loss)	6042			
Foreign Capital Gains / (Loss)	6043			
Foreign Capital Gains / (Loss)	6044			
Foreign Other Sources Income / (Loss)	6050			
Foreign Other Sources Income / (Loss)	6051			
Foreign Other Sources Income / (Loss)	6052			
Foreign Other Sources Income / (Loss)	6053			
Foreign Other Sources Income / (Loss)	6054			

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SECOND SCHEDULE

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

Property
Business
Capital Assets
Other Sources

Foreign Sources / Agriculture
Foreign Sources
Agriculture
Tax Chargeable / Payments

Search Amount Code/Description
IMPORT PREVIOUS RETURN
PREPARE FPD
CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Foreign Property Income / (Loss)	6029			
Foreign Property Income / (Loss)	6021			
Foreign Property Income / (Loss)	6022			
Foreign Property Income / (Loss)	6023			
Foreign Property Income / (Loss)	6024			
Foreign Business Income / (Loss)	6039			
Foreign Business Income / (Loss)	6031			
Foreign Business Income / (Loss)	6032			
Foreign Business Income / (Loss)	6033			
Foreign Business Income / (Loss)	6034			
Foreign Capital Gains / (Loss)	6049			
Foreign Capital Gains / (Loss)	6041			
Foreign Capital Gains / (Loss)	6042			
Foreign Capital Gains / (Loss)	6043			
Foreign Capital Gains / (Loss)	6044			
Foreign Other Sources Income / (Loss)	6059			
Foreign Other Sources Income / (Loss)	6051			
Foreign Other Sources Income / (Loss)	6052			
Foreign Other Sources Income / (Loss)	6053			
Foreign Other Sources Income / (Loss)	6054			
Foreign Other Sources Income / (Loss)	6055			
Foreign Other Sources Income / (Loss)	6056			

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Other Sources

Foreign Sources / Agriculture
Foreign Sources
Agriculture
Tax Chargeable / Payments

Search Amount Code/Description
IMPORT PREVIOUS RETURN
PREPARE FPD
CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Agriculture Income	5100			
Agricultural Income Tax Paid to Provider(s)	9291			

Income Tax Rules, 2002

899

PART-IV

SECOND SCHEDULE

[illegible]

Rate	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN																																								
Property	Search Asset/Code/Description																																																
Business	IMPORT PREVIOUS RETURN PREVIOUS YEAR CALCULATE																																																
Capital Assets	<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Cost / Declared Value</th> <th>Fair Market Value</th> </tr> </thead> <tbody> <tr> <td>Agriculture Property excluding Farmhouse</td> <td>7100</td> <td></td> <td></td> </tr> <tr> <td>Farmhouse</td> <td>7101</td> <td></td> <td></td> </tr> <tr> <td>Residential Property</td> <td>7102</td> <td></td> <td></td> </tr> <tr> <td>Commercial Property</td> <td>7103</td> <td></td> <td></td> </tr> <tr> <td>Industrial Property</td> <td>7104</td> <td></td> <td></td> </tr> <tr> <td>Any other immovable capital asset</td> <td>7105</td> <td></td> <td></td> </tr> <tr> <td>Total Value of capital assets</td> <td>7106</td> <td></td> <td></td> </tr> <tr> <td>Total value of capital assets taxable under section 7E</td> <td>7107</td> <td>0</td> <td>0</td> </tr> <tr> <td>Declared Income under section 7E</td> <td>7108</td> <td></td> <td></td> </tr> </tbody> </table>									Description	Code	Cost / Declared Value	Fair Market Value	Agriculture Property excluding Farmhouse	7100			Farmhouse	7101			Residential Property	7102			Commercial Property	7103			Industrial Property	7104			Any other immovable capital asset	7105			Total Value of capital assets	7106			Total value of capital assets taxable under section 7E	7107	0	0	Declared Income under section 7E	7108		
Description	Code	Cost / Declared Value	Fair Market Value																																														
Agriculture Property excluding Farmhouse	7100																																																
Farmhouse	7101																																																
Residential Property	7102																																																
Commercial Property	7103																																																
Industrial Property	7104																																																
Any other immovable capital asset	7105																																																
Total Value of capital assets	7106																																																
Total value of capital assets taxable under section 7E	7107	0	0																																														
Declared Income under section 7E	7108																																																
Other Sources																																																	
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Tax Chargeable / Payments																																																	
- Deductible Allowances																																																	
- Tax Deductions																																																	
- Tax Credits																																																	
- Adjustable Tax																																																	
- Final / Fixed / Minimum / Average /																																																	
Relevant / Reduced Tax																																																	
Capital Assets																																																	
- Computations																																																	

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SECOND SCHEDULE

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Amortization

Search Amount Code/Description

Description	Code	WDV (BP)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with undeterminable useful life @4%	3307				

Registration
Declaration
Assets Declaration
Rectification
Appeals
Refund
ENRBP
Withholding / Advance Tax
Payments
Jurisdiction
Sales Tax
HMS
Invoice Management
MS

Year 2024
11477 (Balance of income filed voluntarily for complete year)

Data
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Depreciation

Search Amount Code/Description

Description	Code	WDV (BP)	Deletion	Addition (Should be Paid/Not)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CP)
Depreciation	330402									
Building (all types)	330203									
Ramp for Disabled Persons	33020403									
Plant / Machinery (not Motorized type/Fuel)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Attachments / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Office/Industrial or personal (all categories)	33030505									
Motor Vehicle (not paying tax road)	33040305									
Motor Vehicle (paying tax road)	33040308									
Ships	33040505									
Aircrafts / Aero Engines	33040505									

Date	Amendments	Depreciation	Minimum Tax	Options out of PTR	Payment	Company Director	Attachment	Endnote
Minimum Tax								
Search Amounts/Code/Description				REPORT PREVIOUS RETURN		CALCULATE		
Description	Code	Receipts / Value	Tax Collected / Deducted / Refund	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax / Chargeable	
Import levy 148 @1%	54010002							
Import levy 148 @2%	54010004							
Import levy 148 @3% 4%	54010004							
Import levy 148 @4%	54010008							
Import levy 148 @5.3%	54010004							
Payment for Contracts for Construction, assembly or installation to a Non-Resident u/s 152(1A)(a) / Division 8, Part 18, 1st Schedule	54020002							
Payment for services, contracts to a Non-Resident u/s 152(1A)(b) / Division 8, Part 18, 1st Schedule	54020002							
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division 8, Part 18, 1st Schedule	54020004							
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1A)(d) / Division 8, Part 18, 1st Schedule	54020005							
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident control under APT	54020006							
Fee for advertisement services to a Non-Resident u/s 152(1A)(e)	54020006							
Payment for Goods u/s 152(1)(a) @2%	54030004							
Payment for Goods u/s 152(1)(a) @3%	54030004							
Payment for other services to a Non-Resident u/s 152(1)(b) (i) / Division 8, Part 18, 1st Schedule	54030005							
Payment for Services u/s 152(1)(b) @2%	54030007							
Payment for services u/s 152(1)(b) @1%	54030007							
Payment for Specified Services to a Non-Resident u/s 152(1A)(f) / Division 8, Part 18, 1st Schedule	54030010							
Payment to Non-Resident sports persons u/s 152(1A)(g) / Division 8, Part 18, 1st Schedule	54030013							
Payments for Contracts to a Non-Resident u/s 152(1A)(h)	54030017							
Payments for Goods to a Non-Resident u/s 152(1A)(i)	54030019							
Tax deductible from remittances on capital gains and dividend of debt securities to a Non-Resident u/s 152(1A)(j) / Division 8, Part 18, 1st Schedule	54030021							
Tax deductible from remittances on capital gains and dividend of debt securities to a Non-Resident u/s 152(1A)(k) / Division 8, Part 18, 1st Schedule	54030021							
Payment for Goods u/s 152(1)(a) @0.25%	54030002							
Payment for Services u/s 152(1)(b) @0.1%	54030007							
Payment for Goods u/s 152(1)(a) @0.3%	54030004							
Payment for Goods u/s 152(1)(a) @1%	54030004							
Payment for Goods u/s 152(1)(a) @1.5%	54030004							
Payment for Goods u/s 152(1)(a) @2.5%	54030004							
Payment for Goods u/s 152(1)(a) @3.5%	54030004							
Payment for Goods u/s 152(1)(a) @4.5%	54030004							
Payment for Goods u/s 152(1)(a) @5.5%	54030004							
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Payment for Goods u/s 152(1)(a) @140.5%	54030004							

PART-IV**SECOND SCHEDULE**

Date

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

Option Out of PTR

Search Amount Code/Description

REPORT PREPARED RETURN

PAID/51-ADD

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Export Proceeds u/s 154(T) @1%	64070054						
Foreign Indenting Commission u/s 154A(1)(b) / Division 10A, Part II, First Schedule	64070161						
Sale Proceeds of goods to exporter u/s 154(J)	64070152						
Sale Proceeds of goods by industrial undertaking u/s 154(JA)	64070153						
Overseas Payments to indirect exporter u/s 154(JB)	64070154						
Export Proceeds u/s 154(D)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090191						
Export of services u/s 154A @4%	64090285						
Export of Services u/s 154A @6.25%	64090290						

Date

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

Payments

Unclaimed Payments (2)

RELOAD ID

IT2027763992011385719

Code: 92026

Amount: 90000

CLAIM

IT2027763992011388711

Code: 9203

Amount: 900000

CLAIM

Claimed Payments

Not Available!

Payment Summary

Not Available!

Date

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

Directors / Proprietor / Member / Partner

Add Directors / Proprietors / Members / Partners

Registration No.*

Proprietor/Member/Partner *

% in Capital *

Capital Amount*

ADD

Directors / Proprietors / Members / Partners

There are no directors/Proprietors/Members/Partners added at the moment.
Please add by using the form above.

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

Attachments

Final Accounts (3000)

[ADD FILE](#)

Manufacturing and Trading / Profit and Loss Accounts statements (9230)

[ADD FILE](#)

PART-IV**SECOND SCHEDULE**

Registration • Declaration • Assets Declaration • Rectification • Appeals • Refund • E&BP • Withholding / Advance tax • Payments • Jurisdiction • Sales Tax • RMB • Invoice Management • MIS

Year 2024
17473 (Status of Income filed reference for complete year)

Save Submit Print Close

Data • Amortization • Depreciation • Minimum Tax • Option out of PTR • Payments • Company Director • Attachment • **Attribute**

Attributes

Business Sector-1 Select option	Business Sector-2 Select option
Business Sector-3 Select option	Business Sector-4 Select option
Business Sector-5 Select option	Person Status Select option
Do you have any transactions with Non-Resident associates (exceeding INR 50 Millions) Select option	Residence Status Select option
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (10E) of Part II of Second Schedule Select option	Special Tax Rate for Dividend covered under ADOT
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT	Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT	Special Tax Rate for Shipping Income
Special Tax Rate for Exploration and Production of Petroleum Income	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 any consideration?
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / alienation / apportionment of profits / gains?	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.
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?	State the number of associates with which you had dealings during the tax year.
Endorsement Date	Class for Issuance / Renewal of Licence u/s 226A Select option

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Electronic Return for AOP

Year 2024
IN 11501 (Return of Income from voluntary for complete year)

Save Submit Print Close

Date Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachement Attribute On

Property

Income / Deductions

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/12th of amount not apportionable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three years	2005			
Total Deductions from Property	2009			
1/12th of cost of building for repairs	2031			
Insurance Premiums	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 NREIT / Banks	2036			
Rent Collection Expenses	2037			
Legal Service Charges	2038			
Amount claimed as irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			

Date Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachement Attribute On

Property

Business

Manufacturing / Trading firms

Other Revenues

Management, Administrative, Selling & Financial Expenses

Indemnifiable / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Capital Assets

Other Sources

Foreign Sources / Agriculture Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (including Sales Tax, Federal Excise)	3009			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	3030			
Opening Stock	3029			
Net Purchase (excluding Sales Tax, Federal Excise)	3029			
Salaries / Wages	3071			
Fuel	3072			
Power	3073			
Gas	3074			
Stores / Spares	3076			
Repair / Maintenance	3077			
Other Direct Expenses	3083			
Accounting Amortization	3087			
Accounting Depreciation	3088			
Closing Stock	3099			
Gross Profit / (Loss)	3100			

Data	Amortization	Depreciation	Minimum Tax	Option out of PIR	Payment	Company Director	Attachment	Attribute	EN																																			
Property	Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE																																											
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Accounting Profit / (Loss)	3206																																																																																																																																					

PART-IV

SECOND SCHEDULE

Property	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	PS	...
Business Manufacturing / Trading Items Other Receipts Management, Administrative, Selling & Financial Expenses Individual / Administrative Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments									
Search Amount Location/Description IMPORT PREVIOUS RETURN PREPARE FTD CALCULATE									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax					
Non-deductible Deductions									
Add Backs u/s 25(2) Provision for Doubtful Debts	3201								
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202								
Add Backs Provision for Distribution in Value of Dividends	3203								
Add Backs u/s 21(1) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204								
Add Backs u/s 21(a) Gess / Rate / Tax levied on Profits / Gains	3205								
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206								
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207								
Add Backs u/s 21(d) Entertainment expenditure above prescribed limit	3208								
Add Backs u/s 21(e) Contributions to Unapproved / Unapproved Funds	3209								
Add Backs u/s 21(fa) Excess of sum of contribution to an Approved gratuity fund / Pension Fund / Provident Fund	3209a								
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(i) Profit on Debt / Brokerage / Commission / Salary / remuneration Paid by an AOP to its member	3213								
Add Backs u/s 21(j) 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 21(o) Expenditure attributable to Non-Business Income	3218								
Add Backs u/s 21(p) Liabilities allowed previously as deduction not paid within three Years	3219								
Add Backs u/s 28(1)(i) Lease Rental not deductible	3220								
Add Backs u/s 21(q) 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 u/s 21(a) Utility Bills exceeding unsecured amount not paid through prescribed mode	3220a								
Add Backs u/s 21(a) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	3220b								
Add Backs u/s 21(a) Expenditure attributable to sales for new introduction of business under GST system	3220c								
Add Backs u/s 28(1)(i) Lease Rental not deductible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	3220d								
Add Backs u/s 21(a) Commission in excess of 5% of price in case of supplies to a person not appearing in list in Form for sale of Goods Tax Act	3227								
Deduction on profit on debt inadmissible u/s 10A	3220a								
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230								
75% of sales dealer's of products listed in the list for the sales Tax Act / Sales Act are not registered under the Act and are appearing in the sales tax register of the sales Tax Act	3231								
Other Miscellaneous Deductions	3234								
Add Backs Accounting Based on Sale of Intangibles	3235								
Add Backs Accounting Based on Sale of Assets	3236								
Add Backs Accounting Amortization	3237								
Add Backs Accounting Depreciation	3238								
Admissible Deductions									
Amortizing Gain on Sale of Intangibles	3245								
Amortizing Gain on Sale of Assets	3246								
Tax Amortization for Current Year	3247								
Tax Depreciation / Initial Allowance for Current Year	3248								
Pre-Commencement Expenditure / Deferred Cost	3250								
Other Admissible Deductions	3254								
Tax Gain on Sale of Intangibles	3255								
Tax Gain on Sale of Assets	3256								
Unabsorbed Tax Amortization for Previous Years	3257								
Unabsorbed Tax Depreciation for Previous Years	3258								

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Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- Business Assets / Equity / Liabilities

Capital Assets >

- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2018	327018			
Unadjusted (Loss) from Business for 2019	327019			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			

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[Company Director](#)
[Attachment](#)
[Attribute](#)
[B4](#)

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- Business Assets / Equity / Liabilities

Capital Assets >

- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Amount
Total Assets	3349	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Advances / Deposits / Prepayments	3312	
Stocks / Stores / Spares	3315	
Cash / Cash Equivalents	3319	
Other Assets	3348	
Total Equity / Liabilities	3399	
Capital	3352	
Long Term Borrowings / Debt / Loan	3371	
Trade Creditors / Payables	3384	
Other Liabilities	3393	

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Property >

Business >

Capital Assets >

- Capital Gains / (Loss)
- Long Term
- Short Term

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Long Term	4005			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Securities held long term	4017			

PART-IV

SECOND SCHEDULE

Data

Amortization

Depreciation

Minimum Tax

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Company Director

Attachment

Attribute

EN

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Property

Business

Capital Assets

Capital Gains / (Loss)

Long Term

Short Term

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Gains / (Loss) from Capital Assets	4000			

Capital Assets

Capital Gains / (Loss)

Long Term

Short Term

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
Consideration Received on Disposal of Securities held Long Term	4006			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Securities held Long Term	4017			

Capital Assets

Capital Gains / (Loss)

Long Term

Short Term

Other Sources

Foreign Sources / Agriculture

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

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

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Company Director

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Attribute

EN

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Property

Business

Capital Assets

Other Sources

Receipts / Deductions

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
Royalty	5002			
Profit on Debt (if amount u/s 7B exceeds 5 million)	500312			
Loan, Advance, Deposit or Gift received in Cash	5015			
Other Receipts	5028			
Ground Rent	5004			
Rent from sub-lease of Land or Building	5005			
Rent from lease of Building with Plant and Machinery	5006			
Annuity / Pension	5007			
Deductions from Other Sources	5089			
Other Deductions	5003			

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[Foreign Sources / Agriculture](#)
[- Foreign Sources](#)
[- Agriculture](#)
[Tax Chargeable / Payments](#)

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Foreign Income	6000			
Foreign Property Income / (Loss)	6029			
Foreign Business Income / (Loss)	6039			
Foreign Capital Gains / (Loss)	6049			
Foreign Other Sources Income / (Loss)	6059			

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[Foreign Sources / Agriculture](#)
[- Foreign Sources](#)
[- Agriculture](#)
[Tax Chargeable / Payments](#)

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Agriculture Income	6100			
Agricultural Income Tax Paid to Province(s)	9291			

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[- Tax Credits](#)
[- Adjustable Tax](#)
[- Final / Fixed / Minimum / Average / Relevant / Reduced Tax](#)
[- Capital Assets](#)
[Computations](#)

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 60A	9002			

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	On
Property									
Business									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
- Deductible Allowances									
- Tax Reductions									
- Tax Credits									
Adjustable Tax									
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax									
- Capital Assets									
- Computations									

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Investment in Shares, Sukuk and Life Insurance Premiums u/s 62	9312			
Tax Credit for Investment in Health Insurance u/s 52A	93121			
Tax credit u/s 64D for PDS machine	9342			
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 59F	9319C1			
Investment Tax Credit for Specified industrial undertaking u/s 55G	9319C2			
Tax credit u/s 65D specified Industrial Undertakings	9319C3			
Tax Credit u/s 103	9320			
Tax credit for Charitable Organizations u/s 100C	9323			
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Credit for Charitable Donations u/s 61 where the donation is made to associate	9321			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Property								
Business								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
- Deductible Allowances								
- Tax Reductions								
- Tax Credits								
Adjustable Tax								
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax								

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Import u/s 148 @1%	64010002			
Import u/s 148 @0%	64010004			
Import u/s 148 @3%	64010006			
Import u/s 148 @4%	64010008			
Import u/s 148 @4.5%	64010009			
Import u/s 148 @5.5%	64010011			
Import u/s 148 @6%	64010012			
Profit on Debt u/s 151 @ 15%	64040005			
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 u/s 153(1)(a) @1%	64060002			
Payment for Goods u/s 153(1)(a) @1.5%	64060003			
Payment for Goods u/s 153(1)(a) @2.5%	64060005			
Payment for Goods u/s 153(1)(a) @4.5%	64060009			
Payment for Services u/s 153(1)(b) @6% and (42) of Part IV of Second Schedule	64060116			
Rent of Immovable Property u/s 155	64080001			(-)
Motor Vehicle Registration Fee u/s 237B(1)	64100101			(-)

PART-IV
SECOND SCHEDULE

Motor Vehicle Transfer Fee u/s 231B(2)	64100302				[+]
Motor Vehicle Sale u/s 231B(3)	64100303				[+]
Motor Vehicle Leasing u/s 231B(1A) (Non-ATI) @4%	64100304				[+]
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
Goods Transport Public Vehicle Tax u/s 234	64130001				[+]
Passenger Transport Public Vehicle Tax u/s 234	64130002				[+]
Private Vehicle Tax u/s 234	64130003				[+]
Telephone Bill u/s 236(1)(a)	64150001				[+]
Cellphone Bill u/s 236(1)(a)	64150002				[+]
Prepaid Telephone Card u/s 236(1)(b)	64150003				[+]
Phone Unit u/s 236(1)(c)	64150004				[+]
Internet Bill u/s 236(1)(d)	64150005				[+]
Prepaid Internet Card u/s 236(1)(e)	64150006				[+]
Purchase by Auction u/s 236A (including renewal of license)	64150101				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non ATI @ 20%)	64150407				
Withholding tax on Sale Considerations u/s 37(6) @ 10%	64220160				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	64150801				
Purchase of Others by Retailers u/s 236H	64150804				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Adjustments under 236A for Builders/Developers	64310010				
Adjustments under 236K for Builders/Developers	64310011				
Advance tax on On-Money u/s 231B(2A)	64010033				
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN
Property	>								
Business	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								
Deductible Allowances									
Tax Reductions									
Tax Credits									
Adjustable Tax									
Final / Final / Minimum / Average / Relevant / Reduced Tax									
Capital Assets	>								

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Final / Final / Minimum / Average / Relevant / Reduced Tax	640001	0	0	0
Import u/s 148 @1%	64010052			
Import u/s 148 @2%	64010054			
Import u/s 148 @3.5%	64010064			
Advanced tax u/s 228(5) for Investment by Non-Resident	64030033			
Import u/s 148 @4%	64010058			
Return on Investment in Sukuk u/s 151(1A) @ 10%	64030054			
Return on Investment in Sukuk u/s 151(1A) @ 12.5%	64030055			
Return on Investment in Sukuk u/s 151(1A) @ 25%	64030056			
Dividend u/s 152 @10%	64030065			
Dividend u/s 152 @35%	64030067			
Return on Investment in Sukuk to a Non-Resident u/s 152(10B) @ 10%	64030061			
Return on Investment in Sukuk to a Non-Resident u/s 152(10B) @ 12.5%	64030062			
Return on Investment in Sukuk to a Non-Resident u/s 152(10B) @ 25%	64030063			
Import u/s 148 @5.5%	64010061			
No. of imported mobile phones u/s 148 up to 200 @ Rs. 70	64120045			
No. of imported mobile phones u/s 148 exceeding 200 up to 1000 @ Rs. 130	64120046			
No. of imported mobile phones u/s 148 exceeding 1000 up to 2000 @ Rs. 930	64120047			
No. of imported mobile phones u/s 148 exceeding 2000 up to 3500 @ Rs. 970	64120048			
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3000 up to 5000 @ Rs. 3000	64120049			
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5000 @ Rs. 5000	64120050			
No. of imported mobile phones under CBU category u/s 148 exceeding 3500 up to 5000 @ Rs. 5000	64120057			
No. of imported mobile phones under CBU category u/s 148 exceeding 5000 @ Rs. 11500	64120068			
Dividend u/s 150 @7.5%	64030052			
Dividend u/s 150 @15%	64030053			
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (a) 25% u/s 150	64030090			
If return on investment is exceeding 1 million on sukuk u/s 5AA @ 12.5% u/s 151(1A) u/s 152(10B)	64030091			
If return on investment is not exceeding 1 million on sukuk u/s 5AA @ 12% u/s 151(1A) u/s 152(10B)	64030092			
Dividend to a Non-Resident covered under ADT u/s 152 / u/s 5	64030099			
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division II, Part II, 1st Schedule	64030051			
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	64030052			
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part II, 1st Schedule	64030053			
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64030054			
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part II, 1st Schedule	64030051			
Tax deductible from non-residents on capital gains on disposal of debt instruments/Government securities/certificates invested through PCVA/NRVA u/s 152(1DA) / Division II, Part II, 1st Schedule	64030050			
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1A)(e) / Division II, Part II, 1st Schedule	64030055			
Fee for Advertisement Services to a Non-Resident u/s 152(1AA) / Division II, Part II, 1st Schedule	64030056			
Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division II, Part II, 1st Schedule	64030057			

PART-IV

SECOND SCHEDULE

Payment for Services u/s 153(1)(b) @11%	64060172			
Fee for Oil Tanker contractor services u/c (26F), Part II, 2nd Schedule	64340211			
Receipts from Contracts u/s 153(1)(c) @3%	64060266			
Receipts from Contracts u/s 153(1)(c) @10%	64060270			
Fee for Export related Services u/s 153(P) @1%	64060352			
Export Proceeds u/s 154(1) @1%	64070034			
Foreign Indenting Commission u/s 154(1)(da) / Division IVA, Part II, First Schedule	64070151			
Sale Proceeds of goods to exporter u/s 154(2)	64070152			
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
Contract Payments to indirect exporter u/s 154(3B)	64070154			
Export Proceeds u/s 154(3C)	64070155			
Prize on Prize Bond u/s 156	64090031			
Winings from Crossword Puzzle u/s 155	64090032			
Winings from Raffle u/s 156	64090033			
Winings from Lottery u/s 155	64090034			
Winings from Quiz u/s 155	64090035			
Winings from Sale Promotion u/s 156	64090036			
Commission / Discount on petroleum products u/s 155A @12%	64090151			
Payment to Non-Resident u/s 152(V) for profit on debt / u/s (3A) @ 10%, Part II, 2nd Schedule	64050036			
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050035			
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64040210			
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050037			
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050039			
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050038			
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012			
Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%	64050100			
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013			
Payment for Goods u/s 153(1)(a) @0.5%	64060051			
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) @2.0%	64060054			
Payment for Goods u/s 153(1)(a) @2.5%	64060055			
Payment for Goods u/s 153(1)(a) @3.0%	64060056			
Payment for Goods u/s 153(1)(a) @3.5%	64060057			
Payment for Goods u/s 153(1)(a) @4.0%	64060058			
Payment for Goods u/s 153(1)(a) @4.5%	64060059			
Payment for Services u/s 153(1)(b) @0.5%	64060151			
Payment for Services u/s 153(1)(b) @1%	64060152			
Payment for Services u/s 153(1)(b) @1.5%	64060153			
Payment for Specified Services u/s 153(1)(b) @2%	64060555			
Payment for Specified Services u/s 153(1)(b) @4%	64060156			

PART-IV
SECOND SCHEDULE

Payment for Services u/s 153(1)(c) @11%	64060172			
Fee for Oil Tanker contractor services u/s (237), Part II, 2nd Schedule	64040211			
Receipts from Contracts u/s 153(1)(c) @8%	64060266			
Receipts from Contracts u/s 153(1)(c) @10%	64060270			
Fee for Export related Services u/s 153(2) @1%	64060352			
Export Proceeds u/s 154(1) @1%	64070154			
Foreign Landing Commission u/s 154A(1)(da) / Division IVA, Part II, First Schedule	64070151			
Sale Proceeds of goods to exporter u/s 154(f)	64070152			
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
Contract Payments to indirect exporter u/s 154(3B)	64070154			
Export Proceeds u/s 154(3C)	64070155			
Prize on Prize Bond u/s 156	64090051			
Winings from Crossword Puzzle u/s 156	64090052			
Winings from Raffle u/s 156	64090053			
Winings from Lottery u/s 156	64090054			
Winings from Quiz u/s 156	64090055			
Winings from Sale Promotion u/s 156	64090056			
Commission / Discount on petroleum products u/s 156A @12%	64090151			
Attributable income from controlled foreign company u/s 109A @15%	64120031			
Brokerage / Commission u/s 233 @.5%	64120060			
Brokerage / Commission u/s 233 @.3%	64120066			
Brokerage / Commission u/s 233 @.10%	64120070			
Brokerage / Commission u/s 233 @.12%	64120074			
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 236A(4)	64150102			
Advance tax u/s 235K for Non Resident Transferee	64151932			
Capital Gains on Immovable Property u/s 37(1A)	64220050	0	0	0
Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceed 1 year but does not exceed 2 years	64220059			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceed 2 years but does not exceed 3 years	64330058			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceed 3 years but does not exceed 4 years	64330059			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			+

PART-IV

SECOND SCHEDULE

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	6433C06E			+ -
Capital Gains on Securities u/s 37A @0%	6422C151			
Capital Gains on Securities u/s 37A @5% (FME/Cash Settled Securities)	6422C153			
Capital Gains on Securities u/s 37A @7.5%	6422C157			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @10%	6422C158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (for stock funds) u/s 37A @12.5%	6422C161			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A @25%	6422C159			
Capital Gains on Securities u/s 37A @12.5% (Securities acquired before July 01, 2022 regardless of holding period)	6422C155			
Capital Gains on Securities u/s 37A @15%	6422C156			
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	6427B152			
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	6432C031			
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	6432C033			
Receipts from Shipping Business of a Non Resident Person u/s 7	6431C065			
Receipts from Shipping Business of a resident person u/s 7A	6431C055			
Profit on debt u/s 73 (amount not exceeding 5 million)	6431C036			+ -
Income from projects u/s 10CD @ 20%	6431C037			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	6431C029			
Tax Liability u/s 10DD Read with Rule 10 of Eleventh Schedule for Builders/Developers	6431C066			+
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	6438B060			
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	6431C028			
Export of services u/s 114A @1%	6406C285			
Export of IT/ITES Services u/s 154A @ 0.25%	6406C290			
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	6415C557			
Foreign produced TV play (single episode) u/s 236CA (2)	6415C559			
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	6415C510			
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule @ 10%	6421C037			
Tax deduction on payment to persons to send network company/payment gateway or any other person/interbank financial telecommunication services u/s 152(1DD) / Division IV, Part I, 1st Schedule @ 10%	6421C038			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	BN	...
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/Property >
Business >
Capital Assets >
Other Sources >
Foreign Sources /
Agriculture >
Tax Chargeable / Payments >
- Deductible Allowances
- Tax Reductions
- Tax Credits
Adjustable Tax
- Final / Fixed / Minimum /
Average / Present / Reduced
Tax
Capital Assets
- Computations

Search Amounts Code/Description

IMPORT PREVIOUS RETURN

FEDERAL PSD

CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
Agriculture Property excluding Farmhouse	7100		
Farmhouse	7101		
Residential Property	7102		
Commercial Property	7103		
Industrial Property	7104		
Any other immovable capital asset	7105		
Total Value of capital assets	7106		
Total value of capital assets taxable under section 7E	7107	0	0
Deemed Income under section 7E	7108		

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	SA	PR																																																																																																																																																																																														
Income Amount Code/Description REPORT PREVIOUS RETURN IMPORTED FILE CALCULATE <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Final / Final Tax</th> <th>Amount Subject to Normal Tax</th> </tr> </thead> <tbody> <tr><td>Income / (Loss) from Property</td><td>2000</td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Business</td><td>2000</td><td></td><td></td><td></td></tr> <tr><td>Gain / (Loss) from Capital Assets</td><td>4000</td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Other Sources</td><td>3000</td><td></td><td></td><td></td></tr> <tr><td>Portfolio Income</td><td>6000</td><td></td><td></td><td></td></tr> <tr><td>Agriculture Income</td><td>0100</td><td></td><td></td><td></td></tr> <tr><td>Total Income</td><td>8000</td><td></td><td></td><td></td></tr> <tr><td>Deductible Allowances</td><td>9000</td><td></td><td></td><td></td></tr> <tr><td>Share of Partner Company in Income of ACP</td><td>5011</td><td></td><td></td><td></td></tr> <tr><td>Dividend Income</td><td>0100</td><td></td><td></td><td></td></tr> <tr><td>Tax Chargeable</td><td>0200</td><td></td><td></td><td></td></tr> <tr><td>Normal Income Tax</td><td>020000</td><td></td><td></td><td></td></tr> <tr><td>Final / Final / Minimum / Average / Relevant / Reduced Tax</td><td>020100</td><td></td><td></td><td></td></tr> <tr><td>WAF</td><td>020000</td><td></td><td></td><td></td></tr> <tr><td>Tax Reductions</td><td>0300</td><td></td><td></td><td></td></tr> <tr><td>Tax Credits</td><td>0300</td><td></td><td></td><td></td></tr> <tr><td>Turnover/Tax on Income of Certain Sources</td><td>0010</td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable s/s 113 @ 0.25%</td><td>001102</td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable s/s 113 @ 0.75%</td><td>001108</td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable s/s 113 @ 0.60%</td><td>001206</td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable s/s 113 @ 1.23%</td><td>001161</td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Electricity Bill s/s 205</td><td>021000</td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable s/s 190</td><td>021000</td><td></td><td></td><td></td></tr> <tr><td>Tax on High Income Persons s/s 40</td><td>021000</td><td></td><td></td><td></td></tr> <tr><td>Tax on deemed Income s/s 26 (20% of 100%)</td><td>021000</td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable s/s 206 (20% of 100%)</td><td>021000</td><td></td><td></td><td></td></tr> <tr><td>Adjustment of Minimum Tax Paid s/s 113 in earlier Year(s)</td><td>021000</td><td></td><td></td><td></td></tr> <tr><td>Adjustment of minimum tax chargeable</td><td>021001</td><td></td><td></td><td></td></tr> <tr><td>Refund/Adjustment of Other Year(s) against Demand of this Year</td><td>021001</td><td></td><td></td><td></td></tr> <tr><td>WAF/Refund Income Tax</td><td>0000</td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax</td><td>0200</td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax s/s 143(1)(a)</td><td>020000</td><td></td><td></td><td></td></tr> <tr><td>Advance Tax Paid under 147 for Builders/Developers (1900)</td><td>020000</td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax s/s 143(1)(a)</td><td>020000</td><td></td><td></td><td></td></tr> <tr><td>Advanced Income Tax</td><td>0200</td><td></td><td></td><td></td></tr> <tr><td>Deemed Income Tax</td><td>0200</td><td></td><td></td><td></td></tr> <tr><td>Refundable Income Tax</td><td>0210</td><td></td><td></td><td></td></tr> </tbody> </table>											Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Income / (Loss) from Property	2000				Income / (Loss) from Business	2000				Gain / (Loss) from Capital Assets	4000				Income / (Loss) from Other Sources	3000				Portfolio Income	6000				Agriculture Income	0100				Total Income	8000				Deductible Allowances	9000				Share of Partner Company in Income of ACP	5011				Dividend Income	0100				Tax Chargeable	0200				Normal Income Tax	020000				Final / Final / Minimum / Average / Relevant / Reduced Tax	020100				WAF	020000				Tax Reductions	0300				Tax Credits	0300				Turnover/Tax on Income of Certain Sources	0010				Turnover / Tax Chargeable s/s 113 @ 0.25%	001102				Turnover / Tax Chargeable s/s 113 @ 0.75%	001108				Turnover / Tax Chargeable s/s 113 @ 0.60%	001206				Turnover / Tax Chargeable s/s 113 @ 1.23%	001161				Difference of Minimum Tax Chargeable on Electricity Bill s/s 205	021000				Difference of Minimum Tax Chargeable s/s 190	021000				Tax on High Income Persons s/s 40	021000				Tax on deemed Income s/s 26 (20% of 100%)	021000				Difference of Minimum Tax Chargeable s/s 206 (20% of 100%)	021000				Adjustment of Minimum Tax Paid s/s 113 in earlier Year(s)	021000				Adjustment of minimum tax chargeable	021001				Refund/Adjustment of Other Year(s) against Demand of this Year	021001				WAF/Refund Income Tax	0000				Advance Income Tax	0200				Advance Income Tax s/s 143(1)(a)	020000				Advance Tax Paid under 147 for Builders/Developers (1900)	020000				Advance Income Tax s/s 143(1)(a)	020000				Advanced Income Tax	0200				Deemed Income Tax	0200				Refundable Income Tax	0210			
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Depreciation

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#) [CALCULATE](#)

Description	Code	WDV (BP)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CP)
Depreciation	324802									
Building (all types)	330305									
Ramp for Disabled Persons	3303045									
Plant / Machinery (not otherwise specified)	3303015									
Plant / Machinery eligible for initial Allowance	330308									
Computer hardware / All other items / Equipment used in manufacture of IT products	3303025									
Furniture (including fittings)	3303035									
Technical / Professional Books	3303045									
Offshore installations of mineral oil concerns	3303065									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

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Option Out of PTR

Search Annual Code/Description

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Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if =0)
Export Proceeds u/s 154(1) @1%	64970004						
Foreign Inland Credit u/s 154A(1)(3a) / Division IVA, Part B1 First Schedule	64970151						
Sale Proceeds of goods to exporter u/s 154(2)	64970152						
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64970153						
Contract Payments to indirect exporter u/s 154(3D)	64970154						
Export Proceeds u/s 154(2C)	64970155						
Commission / Discount on petroleum products u/s 156A @12%	64970156						
Export of services u/s 154A @1%	64970705						
Export of services u/s 154A @0.23%	64970290						

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Payments

Unclaimed Payments
Not Available:
[VIEW AND ID](#)

Claimed Payments
Not Available:

Payment Summary
Not Available:

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Directors / Proprietor / Member / Partner

Add Directors / Proprietors / Members / Partners

Directors / Proprietors / Members / Partners
There are no directors/Proprietors/Members/Partners added at the moment.
Please add by using the form above.

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Attachments Final Accounts (3000) Add File Manufacturing and Trading / Profit and Loss Accounts statements (9220) Add File								

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute														
Attributes <table> <tr> <td>Business Sector-1 Select option</td> <td>Business Sector-2 Select option</td> </tr> <tr> <td>Business Sector-3 Select option</td> <td>Business Sector-4 Select option</td> </tr> <tr> <td>Business Sector-5 Select option</td> <td>Residence Status Select option</td> </tr> <tr> <td>Special Tax Rate for Dividend covered under ADDT</td> <td>Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT</td> </tr> <tr> <td>Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT</td> <td>Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT</td> </tr> <tr> <td>Professional ADP Firm defined under Part-I of the First Schedule Select option</td> <td>Enlistment Date </td> </tr> <tr> <td>Class for Issuance / Renewal of License u/s 236J Select option</td> <td></td> </tr> </table>									Business Sector-1 Select option	Business Sector-2 Select option	Business Sector-3 Select option	Business Sector-4 Select option	Business Sector-5 Select option	Residence Status Select option	Special Tax Rate for Dividend covered under ADDT	Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT	Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT	Professional ADP Firm defined under Part-I of the First Schedule Select option	Enlistment Date 	Class for Issuance / Renewal of License u/s 236J Select option	
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Electronic Return of Individuals

Year 2024
1445 (Return of Income - Individual for complete year)

File Save Submit Print Close

Full Name:
Registration No:

Transaction Date:
Document Date:

Tax Year 2024
Due Date:

Submission Date:

Data
Amortization
Depreciation
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Company Director
Attachment
Signature
EN

Employment

- Salary

Property

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PDF

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income From Salary	1000			
Pay Wages or Other Remuneration (including Amount of Salary)	1001			
Allowances (including Housing / Submarine Allowance)	1010			
Expensiture Homeownership	1020			
Value of Perquisites (including Transport Motorization for Government Servants)	1030			
Profits in Use of or in Addition to: Pay Wages or Other Remuneration (including Employment Termination Benefits)	1040			

Data
Amortization
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Option out of PTR
Payment
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Attachment
AML Note
FM

Employment

- Receipts / Deductions

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PDF

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2001			
Rent Received or Receivable	2002			
1/10th of amount not adjustable against Rent	2003			
Forfeited Deposit Under a Contract for Sale of Property	2004			
Recovery of Unpaid Irrecoverable Debt allowed as deduction	2005			
Unpaid Liabilities exceeding three years	2006			
Total Deductions from Property	2007			
1/10th of Rent of Building for Repairs	2008			
Insurance Premiums	2009			
Fixed Rate / Tax / Charge / Cost	2010			
Ground Rent	2011			
Profit on Capital borrowed for investment in Property	2012			
Share in Rental Income Paid to HRP / Rents	2013			
Rent Collection Expenditure	2014			
Legal Service Charges	2015			
Amount claimed as Irrecoverable Debt	2016			
Payment of Liabilities treated as Income	2017			
Other Deductions against Rent	2018			

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN	...																																																																																															
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Other Revenues	3129																																																						
Fee for Technical / Professional Services	3101																																																						
Accounting Gain on Sale of Intangibles	3115																																																						
Accounting Gain on Sale of Assets	3116																																																						
Others	3128																																																						
Share in unearned income from AOP	3131																																																						
Gain by a shareholder in excess of 10 times of tax liability under Rule 5 of Eleventh Schedule	3132																																																						
Share in unearned income from AOP	3141																																																						

Base	Amortization	Depreciation	Minimum Tax	Option out of PIR	Payment	Inventory Director	Attachment	Attribute
Employment								
Property								
Business								
Manufacturing / Trading Items								
Other Revenues								
Management, Administrative, Selling & Financial Expenses								
Incometaxable / Administrative Deductions								
Arrangements								
Business Assets / Equity / Liabilities								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
Wealth Statement								

Search / Amount Code / Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Fixed Tax	Amount Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199			
Rent	3151			
Rates / Taxes / Cess	3157			
Salaries / Wages / Perquisites / Benefits	3154			
Travelling / Conveyances / Vehicles Running / Maintenance	3155			
Electricity / Water / Gas	3159			
Communication	3162			
Repairs / Maintenance	3165			
Stationery / Printing / Photocopies / Other Supplies	3166			
Advertisement / Publicity / Promotion	3168			
Insurance	3170			
Professional Charges	3171			
Profit on Debt / Financial Charges / Markup / Interest	3172			
Donation / Charity	3174			
Mileage / Commission	3175			
Other Indirect Expenses	3180			
Unrecoverable Debt / Written off	3185			
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187			
Accounting (1) loss on Sale of Intangible	3195			
Cash/Debt/Investment Approved (publicly Traded / Depositor Fund / Superannuation Fund)	319501			
Accounting (2) loss on Sale of Assets	3195			
Accounting Assets/ Liabilities	3197			
Accounting Depreciation	3198			
Assessing Profit / Loss	3200			

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment	Search Account Code/Description							
Priority	INVESTMENT PROCEEDINGS FORM							
Business	PROCEEDING FORM							
Manufacturing / Trading name	CANCELLING KEY							
Other Revenues								
Management, Administrative, Selling & Financial Licenses								
Income Taxable / Administrative Deductions								
Adjustments								
Business Assets / Equity / Liabilities								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
Wealth Statement								
Description	Code	Total Amount	Amount Exempt From Tax / Subject to Profit / First Tax	Amount Subject to Normal Tax				
Indeductible Deductions:	3229							
Add Backs w/s 29(2) Provision for Doubtful Debts	3201							
Add Backs Provision for Obsolete Stocks / Shares / Spares / Fixed Assets	3202							
Add Backs Provision for Excess/Short Value of Investment	3203							
Add Backs w/s 21(3) Provision for Reserves / Funds / Amounts credited to Reserves / Funds or Capitalized	3204							
Add Backs w/s 21(4) Cess / Rate / Tax levied on Profits / Gains	3205							
Add Backs w/s 21(5) Amount of Tax Deducted at Source	3206							
Add Backs w/s 21(6) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207							
Add Backs w/s 21(6) Entertainment Expenditure above prescribed limit	3208							
Add Backs w/s 21(6) Contributions to Unapproved / Unapproved Funds	3209							
Add Backs w/s 21(6) Excess of 50% of Contributions to an Approved gratuity fund / Pension Fund / Superannuation Fund	322001							
Add Backs w/s 21(3) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210							
Add Backs w/s 21(3) Fine / Penalty for violation of any law / rule / regulation	3211							
Add Backs w/s 21(3) Personal Expenditure	3212							
Add Backs w/s 21(3) Profit on Sale / Brokerage / Commission / Salary / remuneration Paid by an AOP to its members	3213							
Add Backs w/s 21(3) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215							
Add Backs w/s 21(4) Salary exceeding prescribed amount not paid through prescribed mode	3216							
Add Backs w/s 21(4) Capital Expenditure	3217							
Add Backs w/s 21(4) Expenditure attributable to Non-Business Income	3218							
Add Backs w/s 24(5) Liabilities allowed previously on deduction not Paid within three Years	3219							
Add Backs w/s 28(1B) Lease Rental - not admissible	3220							
Add Backs w/s 21(6) Notes, promissory, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224							
Add Backs Tax Given on Sale of Intangibles	3225							
Add Backs Tax Given on Sale of Assets	3226							
Add Backs w/s 21(6) Utility bills exceeding prescribed amount not paid through prescribed mode	322902							
Add Backs w/s 21(6) Expenditure attributable to sale to person engaged to be registered under Sales Tax but not registered	322903							
Add Backs w/s 21(6) Expenditure attributable to sales for non-integration of business with HIR system	322905							
Add Backs w/s 28(1B) Lease Rental - not admissible on account of cost of passenger transport vehicle exceeding 6.5 million Rupees	322901							
Add Backs w/s 21(6) Contribution in excess of 0.2% of gross amount of supplies to a person not appearing in AIT, in Third Schedule of Sales Tax Act	3227							
Deduction on profit on debt - inadmissible w/s 105A	322904							
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230							
7.5% of 18480 (excess of products listed in the 2nd part to the Sales Tax Act, 1990 who are not registered under the S.T.A 1990 and not appearing in the active taxpayer's list under the ITD 2001)	3231							
Other Inadmissible Deductions:	3234							
Add Backs Accounting (Loss) on Sale of Intangibles	3235							
Add Backs Accounting (Loss) on Sale of Assets	3236							
Add Backs Accounting Amortization	3237							
Add Backs Accounting Depreciation	3238							
Admissible Deductions:	3239							
Accounting Gain on Sale of Intangibles	3240							
Accounting Gain on Sale of Assets	3241							
Tax Amortization for Current Year	3242							
Tax Depreciation / retail Allowance for Current year	3243							
Pre-Commencement Expenditure / Deferred Cost	3244							
Other Administrative Deductions	3245							
Tax Loss on Sale of Intangibles	3246							
Tax Loss on Sale of Assets	3247							
Unabsorbed Tax Amortization for Previous Years	3248							
Unabsorbed Tax Depreciation for Previous Years	3249							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
- Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Investment / Admissible Deductions - Adjustments - Business Assets / Equity / Liabilities								
Capital Assets								

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Allowance for current / previous years	3270			
Unadjusted (Loss) from Business for 2019	327018			
Unadjusted (Loss) from Business for 2020	327019			
Unadjusted (Loss) from Business for 2021	327020			
Unadjusted (Loss) from Business for 2022	327021			
Unadjusted (Loss) from Business for 2023	327022			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
- Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Investment / Admissible Deductions - Adjustments - Business Assets / Equity / Liabilities								
Capital Assets								

Description	Code	Amount
Total Assets	3300	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Advances / Deposits / Prepayments	3312	
Stocks / Shares / Securities	3315	
Cash / Cash equivalents	3318	
Other Assets	3348	
Total Equity / Liabilities	3300	
Capital	3302	
Long term borrowings / Loans	3371	
Trade creditors / Payables	3384	
Other Liabilities	3398	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
Capital Assets								
- Capital Gains / (Loss) - Long Term - Short Term								

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Gains / (Loss) from Capital Assets	4000			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
Capital Assets								
- Capital Gains / (Loss) - Long Term - Short Term								
Other Sources								

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Consideration for the sale of disposal of Securities held Long Term	4006			
Profit of Acquisition of Securities including Auxiliary Expenses held Long Term	4016			
Net Gain / (Loss) on Securities held Long Term	4017			

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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
Capital Assets								
- Capital Gains / (Loss)								
- Long Term								
- Short Term								
Other Sources								

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Dividends Received on Disposal of Securities held Short Term	4926			
Cost of Acquisition of Securities including Ancillary expenses held Short Term	4926			
Net Gain / (Loss) on Securities held Short Term	4927			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
Capital Assets								
Other Sources								
- Receipts / Deductions								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
Wealth Statement								

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Deductions from Other Sources	5029			
Yield on securities (Particulars / Pensioner's Benefit Account / Shiksha Family Benefit Account)	5030/31			
Royalty	5037			
Profit on Disposal (if amount up to 5 exceeds 5 million)	5031/2			
Loan Advances Deposit or Gift received in Cash	5014			
Other Receipts	5038			
Ground Rent	5034			
Rent from sub lease of Land or Building	5035			
Rent from lease of Building with Plant and Machinery	5036			
Annuity / Pension	5037			
Deductions from Other Sources	5039			
Other Deductions	5038			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment								
Property								
Business								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
- Foreign Sources								
- Agriculture								
Tax Chargeable / Payments								
Wealth Statement								

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Foreign Income	6000			
Foreign Property Income / (Loss)	6009			
Foreign Business Income / (Loss)	6009			
Foreign Capital Gains / (Loss)	6040			
Foreign Other Sources Income / (Loss)	6060			
Foreign Salary Income	6011			

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SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute
Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture								
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PFD CALCULATE								
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax				
Agriculture Income	6100							
Agriculture Income Tax Paid to Province(s)	9251							

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute
Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture								
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PFD CALCULATE								
Description	Code	Total	Indeductible	Adeductible				
Deductible Allowances	9000							
Gifts and GR	9001							
Workers Welfare Fund and SDA	9100							
Educational Expenses and SDD	9101							
Pay of C/O down for school but on fee exempt	91001							

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute
Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture								
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PFD CALCULATE								
Description	Code	Total	Tax Chargeable	Amount				
Income Tax on working capital (w/o RSA) of North Saskatchewan	92001							

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute
Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture								
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PFD CALCULATE								
Description	Code	Total Amount	Tax Chargeable	Tax Reduced				
Tax Reductions	9300							
Tax Reduction for Full Time Teacher / Researcher (Basic teachers of medical professions who derive income from private medical practice)	9302							
Tax Reduction on Tax Chargeable on bonus Certificates / Perquisites / Benefit Account in excess of applicable rate	930101							
Tax Reduction on Capital Gain on Immovable Property under clause (GA) Part III, Section 75(1) for the Government and banking personnel of Armed Forces and employees and serving personnel of Federal & Provincial Government (GC)	930101							
Tax Reduction on Capital Gain on Immovable Property under clause (GA) Part III, Section 75(1) for the Government and banking personnel of Armed Forces and employees and serving personnel of Federal & Provincial Government (GTS)	930102							

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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment	>							
Property	>							
Business	>							
Capital Assets	>							
Other Sources	>							
Foreign Sources / Agriculture	>							
Tax Chargeable / Payments	>							
- Deduction Allowances								
- Tax Chargeable								
- Tax Reductions								
- Tax Credits								
- Adjustable Tax								
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
- Capital Assets								
- Computation								
Wealth Statement	>							

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9390			
Tax Credit for Charitable Donations u/s 67	9311			
Tax Credit for Contribution for Approved Pension Fund u/s 63	9313			
Tax credit u/s 65 for FOS used tax	9337			
Tax Credit for Certain Persons (Post Mining Projects, Start-ups) u/s 66F	931901			
Investment Tax Credit for Specified Industrial Undertaking u/s 65D	931022			
Tax credit u/s 65D specified industries Undertakings	931023			
Tax Credit u/s 108	9323			
Tax Credit for Tax Paid on Share Income from AOP	9321			
Tax credit for Charitable Organizations u/s 100D	9323			
Summation of Tax Credit on Investment in Shares disposed off before time limit	9329			
Tax Credit for Charitable Donations u/s 61 where deduction is made to calculate	9331			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment	>							
Property	>							
Business	>							
Capital Assets	>							
Other Sources	>							
Foreign Sources / Agriculture	>							
Tax Chargeable / Payments	>							
- Deduction Allowances								
- Tax Chargeable								
- Tax Reductions								
- Tax Credits								
- Adjustable Tax								
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
- Capital Assets								
- Computation								
Wealth Statement	>							

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Import u/s 148 @ 1%	64010002			
Import u/s 148 @ 2%	64010004			
Import u/s 148 @ 3%	64010006			
Import u/s 148 @ 4%	64010008			
Import u/s 148 @ 4.5%	64010009			
Import u/s 148 @ 5.5%	64010011			
Import u/s 148 @ 6%	64010012			
Salary of Employees u/s 142	64020004			
Directorship Fee u/s 149(3)	64020005			
Profit on Debt u/s 151 @ 15%	64040005			
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 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) @ 3%	64060005			
Payment for Goods u/s 153(1)(a) @ 4.5%	64060008			
Payment for Services u/s 153(1)(b) @ 8% u/s (42) of Part IV of Second Schedule	64060016			
Rent of Immovable Property u/s 155	64080001			
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			

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SECOND SCHEDULE

Motor Vehicle Leasing u/s 231B(1A) (Non-ATL) @4%	64100904				+
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 / Industrial Consumer u/s 235	64140502				+
Electricity Bill of Domestic Consumer u/s 235	64140501				+
Telephone Bill u/s 236(1)(a)	64150001				+
Cellphone Bill u/s 236(1)(d)	64150002				+
Prepaid Telephone Card u/s 236(1)(b)	64150003				+
Phone Unit u/s 236(1)(c)	64150004				+
Internet Bill u/s 236(1)(e)	64150005				+
Prepaid Internet Card u/s 236(1)(e)	64150006				+
Purchase by Auction u/s 236A (including renewal of license)	64150101				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 235CB (ATL @ 10% / Non-ATL @ 20%)	64150407				
Withholding tax on Sale Considerations u/s 37(6) @ 10%	64220362				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	64150801				
Purchase of Others by Retailers u/s 236H	64150804				
Purchase of Others by Retailers u/s 236H	64150804				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Adjustments under 236A for Builders/Developers	64310010				
Adjustments under 236K for Builders/Developers	64310011				
Advance tax on Dr Money u/s 231B(2A)	64010033				
Advance Tax on Withdrawal of Balance under Pension Fund u/c 23A of Part I of Second Schedule	64010034				
Persons remitting amount abroad through credit / debit / prepaid cards u/s 236Y	64151905				

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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Cotton out of PTR	Payment	Company Director	Abolition	Attribution	Audit
Employment	>								
Property	>								
Business	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								
Deductible Allowance	>								
Tax Chargeable	>								
Tax Reductions	>								
Tax Credits	>								
Adjustable Tax	>								
Total / Final / Minimum / Average / Refund / Reduced Tax	>								
Capital Assets	>								
Comutations	>								
Wealth Statement	>								

Description	Code	Receipts / Value	Tax Deducted / Deducted	Tax Chargeable
Final / Fixed / Minimum / Average / Refund / Reduced Tax	640001	0	0	0
Import u/s 140 @ 1%	64010002			
Import u/s 140 @2%	64010004			
Import u/s 140 @3.5%	64010004			
Advance tax u/s 236C for Investment by Non-Resident	64330003			
Import u/s 140 @4%	64010008			
Return on investment in Sukuk u/s 151(1A) @ 10%	64330034			
Return on investment in Sukuk u/s 151(1A) @ 12.5%	64330035			
Return on investment in Sukuk u/s 151(1A) @ 25%	64330036			
Dividend u/s 182 @0%	64330063			
Dividend u/s 182 @35%	64330067			
Securities transaction income in India by Non-Resident u/s 115B(F)(ii) @ 10%	64330061			
Return on investment in Sukuk to a Non-Resident u/s 152(1)(b) @ 12.5%	64330062			
Import u/s 140 @5.5%	64010061			
No. of imported mobile phones u/s 140 up to 300 @ Rs. 10	64120045			
No. of imported mobile phones u/s 140 exceeding 300 up to 1000 @ Rs. 100	64120046			
No. of imported mobile phones u/s 140 exceeding 1000 up to 2000 @ Rs. 916	64120047			
No. of imported mobile phones u/s 140 exceeding 2000 up to 4000 @ Rs. 916	64120048			
No. of imported mobile phones under CMO category u/s 140 exceeding 2000 up to 8000 @ Rs. 2000	64120043			
No. of imported mobile phones under CMO/SMD category u/s 140 exceeding 5000 @ Rs. 3200	64120030			
No. of imported mobile phones under GBU category u/s 140 exceeding 3000 up to 5000 @ Rs. 5000	64120037			
No. of imported mobile phones under GBU category u/s 140 exceeding 5000 @ Rs. 11500	64120038			
Dividend u/s 150 @7.5%	64030002			
Dividend u/s 150 @15%	64030005			
Person receiving dividend from a company where the company's income is exempt from tax u/s 115(b) @ 75% u/s 1M	64030090			
If return on investment is exceeding 1 million on sukuk u/s 15A @ 12.5% u/s 151(1A) u/s 152(1)(b)	64030091			
If return on investment is not exceeding 1 million on sukuk u/s 15A @ 12% u/s 151(1A) u/s 152(1)(b)	64030092			
Dividend to a Non-Resident covered under ADT u/s 153 / u/s 5	64030095			
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1)/ Division I, Part I, 1st Schedule	64050031			
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division I, Part II, 1st Schedule	64050032			
Profit on Debt u/s 151 u/s 5AB, Part II, Second Schedule (ATL @10%, non-A/L @70%)	64050033			
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division I, Part III, 1st Schedule	64050034			
Fee for Advertisement Services to a Non-Resident u/s 15V(1A) (c) / Division II, Part III, 1st Schedule	64050035			
Tax deductible from non-residents on capital gains on disposal of debt instruments/investment securities/commodities invested through ICVA/NICVA u/s 152(1A) / Division II, Part III, 1st Schedule	64050036			
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division I, Part III, 1st Schedule	64050037			
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050038			
Royalty / Fee for offshore digital services to a Non-Resident u/s 15V(1E) / Division IV, Part I, 1st Schedule	64050039			
Payment to Non-Resident u/s 152(2) for profit on debt / u/s 15A @ 10% Part II, 2nd Schedule	64050095			
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division I, Part III, 1st Schedule	64050096			
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division I, Part III, 1st Schedule	64050097			
Royalty / Fee for Technical Services to a Non-Resident covered under ADT	64050097			
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050099			

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SECOND SCHEDULE

Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050038		
Payment for Contracts to a Non-Resident u/s 157(2A) (c) / Division II, Part III, 1st Schedule	64050019		
Payment for foreign produced commodities to a Non-Resident u/s 157(1)(a) (i) / 157(2A) (c) / Division II, Part III, 1st Schedule	64050020		
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050018		
Payment for Goods u/s 153(1)(a) @0.5%	64060001		
Payment for Goods u/s 153(1)(a) @1%	64060002		
Payment for Goods u/s 153(1)(a) @1.5%	64060003		
Payment for Goods u/s 153(1)(a) @2.5%	64060005		
Payment for Goods u/s 153(1)(a) @4.5%	64060002		
Payment for Goods u/s 153(1)(a) @5.5%	64060003		
Payment for Services u/s 153(1)(b) @1.0%	64060001		
Payment for Services u/s 153(1)(b) @1%	64060002		
Payment for Services u/s 153(1)(b) @1.3%	64060003		
Payment for Specified Services u/s 153(1)(b) @2%	64060005		
Payment for Specified Services u/s 153(1)(b) @4%	64060008		
Payment for Services u/s 153(1)(b) @1.1%	64060002		
Fee for Oil Tanker contractor services u/s (248) / Part II, 2nd Schedule	64060021		
Receipts from Contracts u/s 153(1)(c) @8%	64060004		
Receipts from Contracts u/s 153(1)(c) @10%	64060007		
Fee for Export related Services u/s 153(2) @1%	64060002		
Export Proceeds u/s 154(1) @1%	64070004		
Foreign Importing Commission u/s 154(1)(a) / Division IV, Part III, 1st Schedule	64070001		
Sale Proceeds of goods to exporter u/s 154(3)	64070002		
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070003		
Contract Payments to indirect exporter u/s 154(3B)	64070004		
Export Proceeds u/s 154(3C)	64070005		
Prize on Prize Draw u/s 156	64090001		
Winings from Crossword Puzzle u/s 156	64090002		
Winings from Raffle u/s 156	64090003		
Winings from Lottery u/s 156	64090004		
Winings from Quiz u/s 156	64090005		
Winings from Sale Promotion u/s 156	64090006		
Commission / Discount on petroleum products u/s 156A @12%	64090001		
Attributable Income from controlled foreign company u/s 109A @10%	64120001		
Brokerage / Commission u/s 233 @5%	64120001		
Brokerage / Commission u/s 233 @8%	64120006		
Brokerage / Commission u/s 233 @10%	64120010		
Brokerage / Commission u/s 233 @12%	64120014		
Electricity Bill of Commercial Consumer u/s 235	64140001		+
Electricity Bill of Domestic Consumer u/s 235	64140003		+
Electricity Bill of Industrial Consumer u/s 235	64140002		+
Lease of rights to collect tolls u/s 255A(3)	64150002		

PART-IV

SECOND SCHEDULE

Advance tax u/s 236C for Non-Resident Transferees	64151952			
Capital Gains on Immovable Property u/s 27(1A)	64220350	9	0	0
Capital Gains on Immovable Property u/s 27(1A) where holding period does not exceed 1 year	64220358			+
Capital Gains on Immovable Property u/s 27(1A) where holding period exceed 1 year but does not exceed 2 years	64220369			+
Capital Gains on Immovable Property u/s 27(1A) where holding period exceed 2 years but does not exceed 3 years	64330368			+
Capital Gains on Immovable Property u/s 27(1A) where holding period exceed 3 years but does not exceed 4 years	64330369			+
Capital Gains on Immovable Property u/s 27(1A) where holding period exceeds 4 years but does not exceed 5 years	64220380			+
Capital Gains on Immovable Property u/s 27(1A) where holding period exceeds 5 years but does not exceed 6 years	64330384			+
Capital Gains on Immovable Property u/s 27(1A) where holding period exceeds 6 years	64330385			+
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 / Mutual Funds / Collective Schemes / REIT u/s 37A @ 10%	64220158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (for stock funds) u/s 37A @12.5%	64220161			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A @25%	64220159			
Capital Gains on Securities u/s 37A @12.5% (Securities acquired before July 01, 2022 regardless of holding period)	64220155			
Capital Gains on Securities u/s 37A @15%	64220186			
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230352			
Fee for Carriage Services by Di-Taxer u/c (43D), Part IV, 2nd Schedule	64200361			
Fee for Goods Transport Contractor u/c (43C), Part IV, 2nd Schedule	64200363			
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310355			
Reserves from Shipping Business of a resident person u/s 7A	64310055			
Profit on debt u/s 7B (amount not exceeding 5 million)	64310056			+
Income from projects u/s 10BD @ 20%	64310067			
Tax on business income of builders u/s 70 (advance tax installments paid under Rule 15A)	64910072			
Tax Liability u/s 10BD Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310065			+
Tax on Income of Cotton Ginner u/s 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060			
Tax on business income of developers u/s 70 (advance tax installments paid under Rule 15A)	64910073			
Transport Monetization for Government Servants (after deduction of dearness salary) u/s (27), Part I, 2nd Schedule	64210051			
Average Rate of tax for Calculation of employment termination benefits (5% To 100%)	64210050			
Employment Termination Benefits u/s 79(5) Chargeable to Tax at Average Rate	64210054			
Average Rate of tax for Calculation of salary arrears (0% To 100%)	64210060			
Salary Arrears u/s 17(7) Chargeable to Tax at Relevant Rate	64210056			
Export of services u/s 154A @ 0%	64360085			
Export of IT/ITeS Services u/s 154A @ 0.25%	64360090			
No. of Principles of foreign produced TV shows serial or play u/s 236CA (1)	64150087			
Foreign produced TV play (single episode) u/s 236CA (2)	64150088			
Total duration (in seconds) for advertisements showing foreign actor u/s 236CA (3)	64150090			
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1D) / Division IV Part I, 1st Schedule @ 10%	64210057			
Tax deduction on payment to persons to card network company/ payment gateway or any other persons involved in financial telecommunication services u/s 152(1D) / Division IV, Part I, 1st Schedule @ 10%	64210058			

[Data](#) | [Amortization](#) | [Depreciation](#) | [Minimum Tax](#) | [Option out of PTR](#) | [Payment](#) | [Company Director](#) | [Attachment](#) | [Attribute](#) | [FN](#) | [v.2](#)

[Employment](#) > | [Property](#) > | [Business](#) > | [Capital Assets](#) > | [Other Sources](#) > | [Foreign Sources / Agriculture](#) > | [Tax Chargeable / Payments](#) > | **[Wealth Statement](#)** >

- [Personal Expenses](#)

- [Personal Assets / Liabilities](#)

- [Reconciliation of Net Assets](#)

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#) | [PREPARE P30](#) | [CALCULATE](#)

Description	Code	Amount
Personal Expenses	7000	
Rent	7001	
Interest / Interest / Charge / Cost	7002	
Vehicle Running / Maintenance	7003	
Traveling	7004	
Education	7005	
Uninsured	7006	
Gas	7007	
Telephone	7008	
Asset Insurance / Security	7009	
Medical	7010	
Recreational	7011	
Club	7012	
Funerals / Burial Expenses	7013	
Debt (Non-business) (Advance / Debt / Deposit / Prepayment / Mortgage / Security)	7014	
Other Personal / Household Expenses	7015	
Contribution in Expenses by Family Members	7016	

[Data](#) | [Amortization](#) | [Depreciation](#) | [Minimum Tax](#) | [Option out of PTR](#) | [Payment](#) | [Company Director](#) | [Attachment](#) | [Attribute](#) | [FN](#) | [v.2](#)

[Employment](#) > | [Property](#) > | [Business](#) > | [Capital Assets](#) > | [Other Sources](#) > | [Foreign Sources / Agriculture](#) > | [Tax Chargeable / Payments](#) > | **[Wealth Statement](#)** >

- [Personal Expenses](#)

- [Personal Assets / Liabilities](#)

- [Reconciliation of Net Assets](#)

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#) | [PREPARE P30](#) | [CALCULATE](#)

Description	Code	Amount
Agricultural Property	7017	
Commercial, Industrial, Residential Property (Non-business)	7018	
Insurance Capital	7019	
Equipment (Non-Business)	7020	
Animal (Non-Business)	7021	
Investment (Non-Business) (Advance / Debt / Deposit / Prepayment / Mortgage / Security)	7022	
Debt (Non-business) (Advance / Debt / Deposit / Prepayment / Mortgage / Security)	7023	
Motor Vehicle (Non-Business)	7024	
Personal Possession	7025	
Household Effect	7026	
Personal Item	7027	
Debt (Non-Business)	7028	
Any Other Asset	7029	
Assets in Other's Name	7030	
Total Assets Inside Pakistan	7031	
Assets held outside Pakistan	7032	
Capital or voting rights in foreign company	7033	
Total Assets held outside Pakistan	7034	
Total Assets	7035	
Debt (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7036	
Total Liabilities	7037	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Employment	>							
Property	>							
Business	>							
Capital Assets	>							
Other Sources	>							
Foreign Sources / Agriculture	>							
Tax Chargeable / Payments	>							
Wealth Statement	>							
Personal Expenses	>							
Personal Assets / LHM/PLA	>							
Reconciliation of Net Assets	>							

Search: Amount Code/Description		Find Previous Solution	Previous PPS	Calculate
Description	Code	Amount		
Net Assets Current Year	703001			
Net Assets Previous Year	703002			
Increase / Decrease in Assets	703003			
Intakes	7040			
Income declared as per Return for the year subject to Normal Tax	7051			
Income declared as per Return for the year subject to Final Tax	7052			
Income Attributable to Beneficiaries, etc. Declared as per Return for the year subject to Final / Final Tax	7053			
Adjustments in Intakes	7054			
Foreign Remittances	7055			
Inheritance	7056			
Gift	7057			
Gain on Disposal of Assets, including Capital Gain on Immovable Property	7058			
Income Attributable to Receipts (Builder/Developers)	7059			
Others	7060			
Outflows	7069			
Personal Expenses	7070			
Adjustments in Outflows	7071			
Gift	7072			
Loss on Disposal of Assets	7073			
Unreconciled Amount	703006			
Assets Transferred / Sold / Gifted / Donated during the year	708004			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Amortization								
Search: Amount Code/Description		Find Previous Solution	Calculate					
Description	Code	WOW (30)	Remaining Useful Years	Extent of Use	Amortization			
Intangible	3305							
Expenditure providing Long Term Advantage / Benefit	330501							
Pre-Commencement Expenditure	3306							
Intangible with uncertainable useful life 3-4%	3307							

Date	Amortization	Depreciation	Minimum Tax	Outset out of PTR	Payment	Company Director	Attachment	Attribute		
Depreciation										
SEARCH AMOUNT CODE/DESCRIPTION Q IMPORT PREVIOUS RETURN CALCULATE										
Description	Code	WDV (B/F)	Deletion	Addition (Over to Pakistan)	Extent of Use	Addition (Over)	Extent of Use	Initial Allowance	Depreciation	WDV (C/F)
Depreciation	224802									
Building (all cases)	330285									
Plant for Electrical Systems	33028485									
Plant / Machinery from Oil and Gas Industry	33028785									
Plant / Machinery related to other activities	330288									
Concrete Structures / Allied Items / Structures used in manufacture of products	33028285									
Furniture and Fittings (except)	33028885									
Technical / Professional Books	33028485									
Office Installation of electrical equipment	33028485									
Motor Vehicle (not for hire)	330485									
Motor Vehicle (only for hire)	330485									
Ships	330485									
Aircraft / Air Propellers	330485									

Date	Amortization	Depreciation	Minimum Tax	Outset out of PTR	Payment	Company Director	Attachment	Attribute
Minimum Tax								
SEARCH AMOUNT CODE/DESCRIPTION Q IMPORT PREVIOUS RETURN CALCULATE								
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	As Deductible Taxable Income	Tax on Non-Deductible Taxable Income	Difference of Minimum Tax Chargeable	
Import u/s 144 (1)(b)	4461302							
Import u/s 145 (2)(b)	4461304							
Import u/s 146 (2)(b)	4461304							
Import u/s 147 (2)(b)	4461305							
Import u/s 148 (2)(b)	4461305							
Import u/s 149 (2)(b)	4461305							
Payment for Contract for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	4465302							
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part II, 1st Schedule	4465303							
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	4465304							
Insurance / Reinsurance (other) to a Non-Resident u/s 152(1A)(d) / Division II, Part II, 1st Schedule	4465305							
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under AEIT	4465306							
Tax for advertisement services to a Non-Resident u/s 152(1A)(e)	4465306							
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part II, 1st Schedule	4465307							
Payment for Services u/s 152(10)(a) (2)(b)	4465307							
Payment for Services u/s 152(10)(a) (2)(b)	4465307							
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	4465308							
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part II, 1st Schedule	4465309							
Payments for Contracts to a PE of a Non-Resident u/s 152(2A)(d)	4465310							
Payments for Goods to a PE of a Non-Resident u/s 152(2A)(e)	4465310							
Tax deductible from non-residents on capital gains from disposal of assets (other than immovable property) through OCBs u/s 152(10)(b) / Division II, Part II, 1st Schedule	4465311							
Tax deductible from non-residents on capital gains from disposal of assets (other than immovable property) through OCBs u/s 152(10)(b) / Division II, Part II, 1st Schedule	4465311							
Payment for Goods u/s 152(10)(a) (2)(b)	4465312							
Payment for Services u/s 152(10)(a) (2)(b)	4465313							
Payment for Goods u/s 152(10)(a) (2)(b)	4465314							
Payment for Goods u/s 152(10)(a) (2)(b)	4465315							
Payment for Goods u/s 152(10)(a) (2)(b)	4465316							
Payment for Goods u/s 152(10)(a) (2)(b)	4465317							
Payment for Goods u/s 152(10)(a) (2)(b)	4465318							

PART-IV

SECOND SCHEDULE

Payment for Goods u/s 153(1)(a) @ 5.5%	64200033			
Payment for Specified Services u/s 153(1)(b) @ 5%	64200035			
Payment for Specified Services u/s 153(1)(b) @ 4%	64200154			
Payment for Services u/s 153(1)(b) @ 1%	64200172			
Receipts from Contracts u/s 153(1)(c) @ 10%	64200178			
Receipts from Contracts u/s 153(1)(c) @ 8%	64200266			
Fee for Export related Services u/s 153(2) @ 1%	64200252			
No. of repaired mobile phones u/s 148 up to Rs. 75	64120045			
No. of repaired mobile phones u/s 148 exceeding 250 up to 1900 @ Rs. 100	64120046			
No. of repaired mobile phones u/s 148 exceeding 1900 up to 2900 @ Rs. 120	64120047			
No. of repaired mobile phones u/s 148 exceeding 2900 up to 3500 @ Rs. 170	64120048			
No. of repaired mobile phones under CDO/SDO category u/s 148 exceeding 3500 up to 5000 @ Rs. 3000	64120049			
No. of repaired mobile phones under CDO/SDO category u/s 148 exceeding 5000 @ Rs. 5000	64120050			
No. of repaired mobile phones under CBO category u/s 148 exceeding 2500 up to 5000 @ Rs. 5000	64120051			
No. of repaired mobile phones under CBO category u/s 148 exceeding 5000 @ Rs. 11,500	64120058			
Brokerage / Commission u/s 231 @ 5%	64120059			
Brokerage / Commission u/s 231 @ 4%	64120059			
Brokerage / Commission u/s 231 @ 3%	64120070			
Brokerage / Commission u/s 231 @ 12%	64120074			
Fee for Goods Transport Contractor u/s (RSE) Part IV, 2nd Schedule	64200053			
Fee for Garage Services by Oil Tanker u/s (RSE) Part IV, 2nd Schedule	64200053			
No. of Episodes of foreign produced TV drama series or play (U/S 236A(1))	64120057			
No. of Plays for foreign produced TV play (single episode) u/s 236A(2)	64120058			
Total duration in seconds for advertisement starting foreign actor u/s 236A(2)	64120058			
Fee for Oil Tanker contractor services u/s (RSE) Part IV, 2nd Schedule	64200053			

Date	Authorization	Declaration	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Option Out of PTR								
Search Account Code/Description Q EXPORT PROCEEDS IN IN GO TO ATP								
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid If -ve)	
Export Proceeds u/s 154(1) @ 1%	64200054							
Foreign Income Tax Commission u/s 154A(1)(b) / Division IV, Part II, First Schedule	64200151							
Sale Proceeds of goods to exporter u/s 154(1)	64200152							
Sale Proceeds of goods by industrial undertaking u/s 154(3a)	64200153							
Contract Payments to Indian exporter u/s 154(3b)	64200154							
Export Proceeds u/s 154(3c)	64200155							
Commission / Discount on petroleum products u/s 154A @ 2%	64200156							
Export of services u/s 154A @ 1%	64200265							
Export of Services u/s 154A @ 0.25%	64200250							

DATA	Amortization	Depreciation	Minimum Tax	Upload out of PKR	Payment	Company Director	Attachment	Attribute
Payments								
 Unclaimed Payments Not Available Upload			 Claimed Payments Not Available			 Payment Summary Not Available		

DATA	Amortization	Depreciation	Minimum Tax	Upload out of PKR	Payment	Company Director	Attachment	Attribute
 Directors / Proprietors / Members / Partners There are no directors/Proprietors/Members/Partners added at the moment. Please add by using the form above.								

DATA	Amortization	Depreciation	Minimum Tax	Upload out of PKR	Payment	Company Director	Attachment	Attribute
Attachments								
Final Accounts (3000) Add File			Manufacturing and Trading / Profit and Loss Accounts statements (9290) Add File					

DATA	Amortization	Depreciation	Minimum Tax	Upload out of PKR	Payment	Company Director	Attachment	Attribute
Attributes								
Business Sector-1 Select option			Business Sector-2 Select option					
Business Sector-3 Select option			Business Sector-4 Select option					
Business Sector-5 Select option			No. of children for whom Educational Fee is paid 					
Residence Status Select option			Special Tax Rate for Dividend received under ADOT 					
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT 			Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT 					
Special Tax Rate for Profits on Debt to a Non-Resident covered under ADOT 			Advance Tax Rate for Employment Termination Benefits u/s 1203 					
Retirement Tax Rate for State v. Arrears u/s 1217 			Enrollment Date 					
Class for Income or Exemption of Income u/s 1254 Select option								

Electronic Return for Salaried Individuals

IRIS Year 2024
 (141) (Status: of income for a person deriving income only from salary and other sources eligible to file salary return)

Save Submit Print Close

Full Master: Registration No. Transaction Date: Document Date: Tax Year: 2024 Due Date: Submission Date:

Date Payment Attribute

Employment

- Salary

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE FSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Head / Final Tax	Amount Subject to Normal Tax
Income from Salary	1000			
Pay, Wages or Other Remuneration (including Amount of Salary)	1009			
Allowances (including House / Dearness Allowance)	1001			
Expenses Reimbursement	1010			
Value of Perquisites (including Tax exempt Allowances for Government Employees)	1002			
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1003			

Date Payment Attribute

Capital Assets

- Capital Gains / (Loss)

- Long Term

- Short Term

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE FSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Head / Final Tax	Amount Subject to Normal Tax
Gain / (Loss) from Capital Assets	4000			

Date Payment Attribute

Capital Assets

- Capital Gains / (Loss)

- Long Term

- Short Term

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE FSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Head / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Long Term	9009			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	8015			
Net Gain / (Loss) on Securities held Long Term	4017			

PART-IV

SECOND SCHEDULE

Data	Payment	Attribute
Employment		
Capital Assets		
- Capital Gains / (Loss)		
- Long Term		
- Short Term		
Other Sources		
Foreign Sources / Agriculture		
Tax Chargeable / Payments		
Wealth Statement		

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
[PREPARE FSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Short / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Short Term	4C26			
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4C36			
Net Gain / (Loss) on Securities held Short Term	4B37			

Data	Payment	Attribute
Employment		
Capital Assets		
Other Sources		
- Receipts / Deductions		
Foreign Sources / Agriculture		
Tax Chargeable / Payments		
Wealth Statement		

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
[PREPARE FSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
Yield on Bahbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	53C341			
Profit on Debt (if amount u/s 78 exceeds 5 million)	53C312			
Other Receipts	5228			
Annuity / Pension	5307			

Data	Payment	Attribute
Employment		
Capital Assets		
Other Sources		
Foreign Sources / Agriculture		
- Foreign Sources		
- Agriculture		
Tax Chargeable / Payments		
Wealth Statement		

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
[PREPARE FSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Foreign Income	6300			

Data	Payment	Attribute
Employment		
Capital Assets		
Other Sources		
Foreign Sources / Agriculture		
- Foreign Sources		
- Agriculture		
Tax Chargeable / Payments		
Wealth Statement		

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
[PREPARE FSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Agriculture Income	6100			

Date	Payment	Article	FIN
Employment			
Capital Assets			
Other Sources			
Foreign Sources / Agriculture			
Tax Chargeable / Payments			
- Deductible Allowances			
- Tax Reductions			
- Tax Credits			
- Adjustable Tax			
- Final / Final / Minimum / Average / Reduced / Reduced Tax			
- Capital Assets			
- Computations			
Wealth Statement			

Date	Payment	Article	FIN
Employment			
Capital Assets			
Other Sources			
Foreign Sources / Agriculture			
Tax Chargeable / Payments			
- Deductible Allowances			
- Tax Reductions			
- Tax Credits			
- Adjustable Tax			
- Final / Final / Minimum / Average / Reduced / Reduced Tax			
- Capital Assets			
- Computations			
Wealth Statement			

Date	Payment	Article	FIN
Employment			
Capital Assets			
Other Sources			
Foreign Sources / Agriculture			
Tax Chargeable / Payments			
- Deductible Allowances			
- Tax Reductions			
- Tax Credits			
- Adjustable Tax			
- Final / Final / Minimum / Average / Reduced / Reduced Tax			
- Capital Assets			
- Computations			
Wealth Statement			

PART-IV

SECOND SCHEDULE

Date	Payment	Attribute	
Employment Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments - Deductible Allowances - Tax Reductions - Tax Credits - Adjustable Tax - Final / Fixed / Minimum / Average / Relevant / Reduced Tax - Capital Assets - Computations Wealth Statement			
Search Amount Code Description IMPORT PREVIOUS RETURN PREPARE FPG CALCULATE			
Description	Code	Receipts / Value	Tax Collected / Deducted Tax Chargeable
Adjustable tax	640000		
Salary of employees u/s 140	64020004		
Directorship Fee u/s 148(1)	64020005		
Profit on Debt u/s 151 (a) 15%	64040005		
Motor Vehicle Registration Fee u/s 23 (B)(1)	64100031		
Motor Vehicle Transfer Fee u/s 23(3)(2)	64100032		
Motor Vehicle Sale u/s 23 (3)(3)	64100033		
Motor Vehicle Leasing u/s 23(1)(A) (B)(i)-(iii) (4%)	64100034		
Goods Transport Public vehicle tax u/s 241	64100071		
Private Vehicle Tax u/s 254	64100042		
Electricity Bill of Domestic Consumer u/s 235	64100101		
Telephone Bill u/s 236(1)(a)	64100031		
Cellphone Bill u/s 236(1)(a)	64100032		
Prepaid Telephone Card u/s 236(1)(b)	64100033		
Phone Unit u/s 236(1)(c)	64100034		
Internet Bill u/s 236(1)(d)	64100035		
Purchase by Auction u/s 226A (including renewal of license)	64100101		
Sale / Transfer of Immovable Property u/s 239C	64100031		
Tax Deducted u/s 256C where property purchased & sold within Tax Year	64100032		
Tax Deducted u/s 256C where property purchased prior to current Tax Year	64100033		
Purchase / Transfer of Immovable Property u/s 239K	64101101		
Advance tax on Dividend u/s 237(2A)	64010033		
Advance Tax or Withdrawal of Advance Under Foreign Fund u/s 25A of Part I of Second Schedule	64010034		
Persons remitting amount abroad through credit / debit / prepaid cards u/s 239V	64101935		

Date	Payment	Attribute	
Employment Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments - Deductible Allowances - Tax Reductions - Tax Credits - Adjustable Tax - Final / Fixed / Minimum / Average / Relevant / Reduced Tax - Capital Assets - Computations Wealth Statement			
Search Amount Code Description IMPORT PREVIOUS RETURN PREPARE FPG CALCULATE			
Description	Code	Receipts / Value	Tax Collected / Deducted Tax Chargeable
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640000	0	0
Dividend u/s 150 (a) 7.5%	64030052		
Dividend u/s 150 (a) 15%	64030053		
Profit on Debt u/s 151 u/s 56B, Part II, Second Schedule (AT) (10%, not AT) (20%)	64040056		
Prize on Prize Bond u/s 156	64090001		
Winnings from Crossword Puzzle u/s 156	64090002		
Winnings from Raffle u/s 156	64090003		
Winnings from Lottery u/s 156	64090004		
Winnings from Quiz u/s 156	64090005		
Electricity Bill of Domestic Consumer u/s 235	64100101		
Capital Gains on Immovable Property u/s 27(1)(a)	64200052	0	0
Capital Gains on Immovable Property u/s 27(1)(a) where holding period does not exceed 1 year	64200053		
Capital Gains on Immovable Property u/s 27(1)(a) where holding period exceeds 1 year but does not exceed 2 years	64200054		
Capital Gains on Immovable Property u/s 27(1)(a) where holding period exceeds 2 years but does not exceed 3 years	64200055		

PART-IV

SECOND SCHEDULE

Date	Payment	Advice	EN	المرور
Employment Capital Assets Other Sources Foreign Sources / Agriculture				
Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjusted Tax Final / Final / Minimum / Average / Relevant / Reduced Income Tax Capital Assets Worth Statement				
Search Amount Code/Description REPORT PREVIOUS RETURN PRINT PAY CALCULATE				
Amounts	Code	From Amount	Amount Foreign Income Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income from Salary	1000			
Income / Gross / From Other Sources	5000			
Foreign Income	6000			
Applicable Income	6100			
Total Income	9600			
Deductible Allowances	9609			
Taxable Income	9100			
Tax Chargeable	4200			
Normal Income Tax	420000			
Final / Final / Minimum / Average / Relevant / Reduced Income Tax	420100			
Tax Reductions	4206			
Tax Credits	4226			
Tax on High Earning Persons w/o 4G	5231932			
Tax on deemed income w/o 7E 50% (100% of PAY)	523193			
Reference of Income Tax / Asignable w/o 7E 50% (100% of PAY)	523199			
Current payment of (other year(s) against amount of this year	52101	0		0
Withholding income tax	5201		0	

Advance Income Tax	6200			
Advance Income Tax w/o 147A	62022			
Advanced Income Tax	5200			
Deemed Income Tax	5204			
Refundable Income Tax	5210			

Date	Payment	Advice	EN	المرور
Employment Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments				
Worth Statement Personal Expenses Personal Assets / Liabilities Reconciliation of Net Assets				
Search Amount Code/Description REPORT PREVIOUS RETURN PRINT PAY CALCULATE				
Amounts	Code	Amount		
Personal Expenses	2000			
Rent	2051			
Rates / Taxes / Charge / Debt	2052			
Vehicle Running / Maintenance	2055			
Travelling	2056			
Electricity	2053			
Water	2054			
Gas	2060			
Telephone	2061			
Asset Insurance / Security	2065			
Medical	2073			
Education	2071			
Club	2072			
Parties / Gatherings	2073			
Donation, Zakat, Alms, Profit or Debt, Life Insurance Premiums, etc.	2075			
Other Personal / Household Expenses	2087			
Contributions in Expenses by Party Members	2088			

Date	Payment	Attribute
Employment Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Wealth Statement Personal Expenses Personal Assets / Liabilities Reconciliation of Net Assets		
Search Amount Code/Description IMPORT PREVIOUS RETURN REPAIR PSD CALCULATE		
Receipts	Code	Amount
Agricultural Property	70C1	
Commercial, Industrial, Residential Property (Non-Business)	70C2	
Business Capital	70C3	
Equipment (Non-Business)	70C4	
Animal (Non-Business)	70C5	
Investment (Non-Business) (Advance / Annuity / Bond / Certificate / Debiture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	70C6	
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	70C7	
Motor Vehicle (Non-Business)	70C8	
Precious Possession	70C9	
Household Effect	70C9	
Personal Item	70C11	
Cash (Non-Business)	70C12	
Any Other Asset	70C13	
Assets in Other's Name	70C14	
Total Assets inside Pakistan	70C15	
Assets held outside Pakistan	70C16	
Capital or working rights in foreign company	70C18	
Total Assets held outside Pakistan	70C20	
Total Assets	70C19	
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	70C21	
Total Liabilities	70C22	

Date	Payment	Attribute
Employment Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Wealth Statement Personal Expenses Personal Assets / Liabilities Reconciliation of Net Assets		
Search Amount Code/Description IMPORT PREVIOUS RETURN REPAIR PSD CALCULATE		
Receipts	Code	Amount
Net Assets Current Year	70D01	
Net Assets Previous Year	70D02	
Income / Decrease in Assets	70D03	
Inflows	70D04	
Income Declared as per Return for the year subject to Normal Tax	70D05	
Income Declared as per Return for the year Exempt from Tax	70D07	
Income attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	70D08	
Adjustments in Inflows	70D09	
Foreign Remittance	70D10	
Inheritance	70D11	
Gift	70D12	
Gain on Disposal of Assets, including Capital Gain on Immovable Property	70D13	
Others	70D14	
Outflows	70D15	
Personal Expenses	70D16	
Gift	70D17	
Loss on Disposal of Assets	70D18	
Adjustments in Outflows	70D19	
Unreconciled Amount	70D20	
Assets Transferred / Sold / Gifted / Donated during the year	70D21	

Units	Payment	Attributes
Payments		
 Unclaimed Payments Not Available Release	 Claimed Payments Not Available	 Payment Summary Not Available
Attributes		
Residence Status Select option		Average Tax Rate for Employment Termination Benefits w/s 12(9)
Revoke if Tax Rule for Salary Amounts w/s 12(7) 		No. of children for whom Educational Fee is paid

¹[Part-II-ZA

Individual Paper Return for Tax Year 2024

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)					
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)					
Name*			Tax Year		2024
CNIC*			NTN		
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
Property	1	Income/(loss) from property	2000		
	2	Rent Received or Receivable	2001		
	3	1/10th of amount not adjusted against Rent	2002		
	4	Forfeited Deposit under a Contract for Sale of Property	2003		
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004		
	6	Unpaid Liabilities exceeding three years	2005		
	7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031		
	8	Insurance Premium	2032		
	9	Local Rate/Tax/Charge/Cess	2033		
	10	Other Deductions against Rent	2098		
	11	Gains / (Loss) from Capital Assets	4000		
	12	Income / (Loss) from Other Sources	5000		
	13	Foreign Income	6000		
	14	Share in untaxed Income from AOP	3131		
	15	Share in Taxed Income from AOP	3141		
	16	Total Income*	9000		
Deductible			Total	Inadmissible	Admissible
	17	Deductible Allowances [18+19+20]	9009		
	18	Zakat u/s 60	9001		
	19	Educational expenses u/s 60D	9008		
Computations	20	Taxable Income [16-17]*	9100		
	21	Tax Chargeable	9200		
	22	Normal Income Tax	920000		
	23	Tax Credits	9329		
	24	Tax Paid [Sr. 26 + 27 + Annex-A]	64220057		
	25	Tax on high earning persons u/s 4C	9231822		
	26	Tax on deemed income u/s 7E @20% (5% of FMV)	923183		
	27	Advance Income Tax	9202		
	28	Admitted Income Tax	9203		
	29	Refundable Income Tax [22-25 if <0]	9210		
	30	Demanded Income Tax [22-25 if >0]	9204		
	31	Refund Adjustment of Other Year(s) against Demand of this Year	92101		
	32	Agriculture Income	6100		
	33	Agriculture Income Tax	9291		
Verification Final / Fixed /			Receipts / Value	Tax Collected/ Deducted	Tax Chargeable
	34	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001		
	35	Import of Mobile u/s 148	64120045		
	36	Import u/s 148 @6%	64010062		
	37	Dividend u/s 150 @ 0%	64330066		
	38	Dividend u/s 150 @ 7.5%	64030052		
	39	Dividend u/s 150 @ 15%	64030055		
	40	Dividend u/s 150 @ 25%	64330052		
	41	Dividend u/s 150 @ 35%	64330067		
	42	Yield on Bahbood certificates/Pensioners benefit account	64030071		

¹ Part-II-ZA added by S.R.O. 950(I)/2024 dated 04.07.2024.

PART-IV**SECOND SCHEDULE**

43	Profit on Debt u/s 7B	64310056			
44	Prize on Prize Bond u/s 156	64090051			
45	Winnings from Crossword Puzzle u/s 156	64090052			
46	Winnings from Raffle u/s 156	64090053			
47	Winnings from Lottery u/s 156	64090054			
48	Winnings from Quiz u/s 156	64090055			
49	Winnings from Sale Promotion u/s 156	64090056			
50	Bonus shares issued by companies u/s 236Z	64151351			
51	Capital Gains on Immovable Property u/s 37(1A)	64220050			
52	Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			
53	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			
54	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			
55	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			
56	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years	64220060			
57	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years	64330064			
58	Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			
59	Capital Gains on Securities u/s 37A @ 0%	64220151			
60	Capital Gains on Securities u/s 37A @ 5%	64220153			
61	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
62	Capital Gains on Securities u/s 37A @ 10%	64220158			
63	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
64	Capital Gains on Securities u/s 37A @ 12.5% (Securities acquired before 1st July, 2022 regardless of holding period)				
65	Capital Gains on Securities u/s 37A @ 15%	64220156			
I, _____, CNIC No. _____, in my capacity as Self / 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Signature: _____ Date: _____					

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year	2023
CNIC*					NTN*	
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income/(loss) from property [Sum of 2 to 10]	2000				
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
6	Unpaid Liabilities exceeding three years	2005				
7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031				
8	Insurance Premium	2032				
9	Local Rate/Tax/Charge/Cess	2033				
10	Other Deductions against Rent	2098				
11	Income from Business	3000				
12	Gains / (Loss) from Capital Assets (including securities)	4000				
13	Income / (Loss) from Other Sources [Sum of 14 to 22] - [Sum of 23 to 25]	5000				
14	Receipts from Other Sources	5029				
15	Royalty	5002				
16	Profit on Debt (Interest, Yield, etc)	5003				
17	Profit on Debt (if amount u/s 7B exceeds Rs. 36 million)	500312				
18	Ground Rent	5004				
19	Rent from sub lease of Land or Building	5005				
20	Rent from lease of Building with Plant and Machinery	5006				
21	Annuity/pension	5007				
22	Other Receipts	5028				
23	Deductions from Other Sources	5089				
24	Accounting Depreciation	5064				
25	Other Deductions	5088				
26	Foreign Income	6000				
27	Foreign Business Income/Loss	6039				
28	Foreign Property Income/Loss	6029				
29	Foreign Capital Gain Income/Loss	6049				
30	Foreign Other Sources Income/Loss	6059				
31	Share in untaxed Income from AOP	3131				
32	Share in Taxed Income from AOP	3141				
33	Total Income	9000				
			Total	Inadmissible	Admissible	
34	Deductible Allowances [Sum of 35 to 38]	9009				
35	Zakat u/s 60	9001				
36	Workers Welfare Fund u/s 60A	9002				
37	Educational expenses u/s 60D	9008				
38	Taxable Income [33-34]	9100				
39	Tax Chargeable	9200				
40	Normal Income Tax	920000				
41	Tax Credits	9329				
42	Difference of Minimum Tax Chargeable u/s 148/ 153	923192				
43	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
44	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
45	Difference of Minimum Tax Chargeable u/s 113	923194				
46	Turnover / Tax Chargeable u/s 113 @0.25%	923152				

PART-IV**SECOND SCHEDULE**

Computations	47	Turnover / Tax Chargeable u/s 113 @0.3%	923163			
	48	Turnover / Tax Chargeable u/s 113 @0.5%	923206			
	49	Turnover / Tax Chargeable u/s 113 @0.75%	923155			
	50	Turnover / Tax Chargeable u/s 113 @1.25%	923161			
	51	Turnover / Tax Chargeable u/s 113 @1.5%	923160			
	52	Tax Paid [as per 54 + 55 + Annex'A']				
	53	Tax on high earning persons u/s 4C	9231822			
	54	Tax on deemed income u/s 7E @20% (5% of FMV)	923183			
	55	Advance Income Tax	9202			
	56	Admitted Income Tax	9203			
	57	Refundable Income Tax [40-53 if <0]	9210			
	58	Demandable Income Tax [40-53 if >0]	9204			
	59	Refund Adjustment of Other Year(s) against Demand of this Year	92101			
	60	WWF	920900			
	61	Agriculture Income	6100			
	62	Agriculture Income Tax	9291			
Verification	_____, CNIC No. _____, in my capacity as Self / 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 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
	Signature: _____ Date: _____					

PART-IV

SECOND SCHEDULE

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						2/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		2024
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted	Tax Chargeable	
			A	B	C	
62	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 55 to 139]	640001				
63	Import u/s 148 @1%	64010052				
64	Import u/s 148 @2%	64010054				
65	Import u/s 148 @3%	64010056				
66	Import u/s 148 @3.5%	64010084				
67	Import u/s 148 @4%	64010058				
68	Import of Edible Oil u/s 148 @5.5%	64010161				
69	Import of Packing Material u/s 148 @5.5%	64010181				
70	Import of Mobile u/s 148	64120045				
71	Import u/s 148 @ 6%	64010062				
72	Dividend u/s 150 @7.5%	64030052				
73	Dividend u/s 150 @ 15%	64030055				
74	Yield on Behood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071				
75	Return on investment in sukuks u/s 5AA	64030098				
76	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
77	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
78	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
79	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
80	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
81	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
82	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
83	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
84	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
85	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
86	Payment for foreign produced commercials to a non-resident u/s 152A	64050100				
87	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094				
88	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095				
89	Fee for offshore digital services to a non-resident u/s 152(1C)	64050057				
90	Payment for Goods u/s 153(1)(a) @1%	64060052				
91	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
92	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055				
93	Payment for Goods u/s 153(1)(a) @4.5%	64060059				
94	Payment for Services u/s 153(1)(b) @ 1%	64060152				
95	Payment for services u/s 153(1)(b) @ 1.5%	64060153				
96	Payment for Services u/s 153(1)(b) @ 2%	64060154				
97	Payment for Services u/s 153(1)(b) @ 10%	64060170				
98	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
99	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
100	Fee for Export related Services u/s 153(2) @1%	64060352				
101	Deduction of Tax from Yarn Traders u/s 153(1)(a)	64060081				

Final / Fixed / Average / Relevant / Reduced Rate Regime

PART-IV

SECOND SCHEDULE

102	Deduction of Tax from Yarn Traders u/s 153(1)(b)	6406082			
103	Export Proceeds u/s 154 @1%	64070054			
104	Foreign Indenting Commission u/s 154A(1)(da)/Division IVA Part III First Schedule @ 1%	64070151			
105	Sale proceeds of goods to exporter u/s 154(3)	64070152			
106	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
107	Contract payments to indirect exporter u/s 154(3B)	64070154			
108	Export Proceeds u/s 154(3C)	64070155			
109	Export of services u/s 154A @ 0.25%	64060290			
110	Export of services u/s 154A @ 1%	64060285			
111	Prize on Prize Bond u/s 156	64090051			
112	Winnings from Crossword Puzzle u/s 156	64090052			
113	Winnings from Raffle u/s 156	64090053			
114	Winnings from Lottery u/s 156	64090054			
115	Winnings from Quiz u/s 156	64090055			
116	Winnings from Sale Promotion u/s 156	64090056			
117	Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
118	Brokerage / Commission u/s 233 @5%	64120060			
119	Brokerage / Commission u/s 233 @8%	64120066			
120	Brokerage / Commission u/s 233 @10%	64120070			
121	Brokerage / Commission u/s 233 @12%	64120074			
122	CNG Station Gas Bill u/s 234A	64130151			
123	Electricity Bill of Commercial Consumer u/s 235	64140051			
124	Electricity Bill of Industrial Consumer u/s 235	64140052			
125	Lease of rights to collect tolls u/s 236A(3)	64150102			
126	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653			
127	Payment for rent / right to use machinery / equipment u/s 236Q	64151651			
128	Rent of machinery & equipment u/s 236Q(2)	64151652			
129	Bonus shares issued by companies u/s 236Z	64151351			
130	Dividend in specie u/s 150 @ 7.5%	64151802			
131	Dividend in specie u/s 150 @ 15%	64151807			
132	Capital Gains on Immovable Property u/s 37(1A)	64220050			
133	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058			
134	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059			
135	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058			
136	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
137	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060			
138	Capital Gains on Securities u/s 37A @ 0%	64220151			
139	Capital Gains on Securities u/s 37A @ 5%	64220153			
140	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
141	Capital Gains on Securities u/s 37A @ 10%	64220158			
142	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
143	Capital Gains on Securities u/s 37A @15%	64220156			
144	Receipts from shipping business of a resident person u/s 7A	64310055			
145	Profit on Debt u/s 7B	64310056			
146	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061			
147	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062			
148	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063			
149	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
150	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule	64320051			
151	Attributable income from controlled foreign company u/s 109A @15%	64030055			

Final / Fixed / Average / Relevant / Reduced Rate Regime

Signature:		Date:	
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PART-IV

SECOND SCHEDULE

Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2024
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value A	Tax Collected / Deducted B
1	Adjustable Tax [Sum of 2 to 38]	640000		
2	Import u/s 148 @1%	64010002		
3	Import u/s 148 @2%	64010004		
4	Import u/s 148 @3%	64010006		
5	Import u/s 148 @3.5%	64010008		
6	Import u/s 148 @ 4%	64010008		
8	Directorship Fee u/s 149(3) @20%	64020005		
9	Profit on debt u/s 151 @ 15%	64040005		
10	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
11	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
12	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
13	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
14	Payment for Goods u/s 153(1)(a) @1%	64060002		
15	Payment for Goods u/s 153(1)(a) @1.5%	64060003		
16	Payment for Goods u/s 153(1)(a) @2.5%	64060005		
17	Payment for Goods u/s 153(1)(a) @4.5%	64060009		
	Advance tax on cash withdrawal u/s 231AB	64100101		
18	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
19	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
20	Motor Vehicle Sale u/s 231B(3)	64100303		
21	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304		
	Advance tax on foreign domestic workers u/s 231C	64151907		
22	Goods Transport Public Vehicle Tax u/s 234	64130001		
23	Passenger Transport Public Vehicle Tax u/s 234	64130002		
24	Private Vehicle Tax u/s 234	64130003		
25	Electricity Bill of Domestic Consumer u/s 235	64140101		
26	Telephone Bill u/s 236(1)(a)	64150001		
27	Cellphone Bill u/s 236(1)(a)	64150002		
28	Prepaid Telephone Card u/s 236(1)(b)	64150003		
29	Phone Unit u/s 236(1)(c)	64150004		
30	Internet Bill u/s 236(1)(d)	64150005		
31	Prepaid Internet Card u/s 236(1)(e)	64150006		
32	Purchase by Auction u/s 236A	64150101		
33	Sale / Transfer of Immovable Property u/s 236C	64150301		

34	Functions/gatherings charges u/s 236CB	64150407		
35	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
36	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
37	Purchase by Retailers u/s 236H	64150801		
38	Purchase by others from Retailers u/s 236H	64150804		
39	Purchase / Transfer of Immovable Property u/s 236K	64151101		
40	Withholding tax on sale consideration u/s 37(6)	64220100		
Signature:		Date:		

Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2024
CNIC*					NTN	
Busine						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
Cost of Sales / Services	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 22]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128			
22	Share in untaxed Income from AOP	3131				
23	Share in Taxed Income from AOP	3141				

PART-IV

SECOND SCHEDULE

		Management, Administrative, Selling & Financial Expenses			
	24	[Sum of 25 to 44]	3199		
Indirect Expenses	25	Rent	3151		
	26	Rates / Taxes / Cess	3152		
	27	Salaries / Wages / Perquisites / Benefits	3154		
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155		
	29	Electricity / Water / Gas	3158		
	30	Communication	3162		
	31	Repair / Maintenance	3165		
	32	Stationery / Printing / Photocopies / Office Supplies	3166		
	33	Advertisement / Publicity / Promotion	3168		
	34	Insurance	3170		
	35	Professional Charges	3171		
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172		
	37	Brokerage / Commission	3178		
	38	Irrecoverable Debts written off	3186		
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187		
	40	Other Indirect Expenses	3180		
	41	Accounting (Loss) on Sale of Intangibles	3195		
	42	Accounting (Loss) on Sale of Assets	3196		
	43	Accounting Amortization	3197		
	44	Accounting Depreciation	3198		
	45	Accounting Profit / (Loss) [17+18-24]	3200		

Signature:

Date:

Annex-B

2/2

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled for each business)

Name*			Tax Year	2024
CNIC*			NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation
			A	B
				C

		Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years			
46			3270		
47		Unadjusted (Loss) from Business for 2016	327016		
48		Unadjusted (Loss) from Business for 2017	327017		
50		Unadjusted (Loss) from Business for 2019	327019		
51		Unadjusted (Loss) from Business for 2020	327020		
52		Unadjusted (Loss) from Business for 2021	327021		

Statement of Affairs / Balance Sheet

	53	Total Assets [Sum of 54 to 59]	3349		
Assets	54	Land	3301		
	55	Building (all types)	3302		
	56	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
		Advances / Deposits / Prepayments/ Trade Debtors /			
	57	Receivables	3312		
	58	Stocks / Stores / Spares	3315		
Liabilities	59	Cash / Cash Equivalents	3319		
	60	Total Equity / Liabilities [Sum of 61 to 63]	3399		
	61	Capital	3352		
	62	Borrowings / Debt / Loan	3371		
		Advances / Deposits / Accrued Expenses/ Trade Creditors /			
	63	Payables	3384		
		Signature:		Date:	

Annex-C				
Inadmissible / Admissible Deductions				
Name*			Tax Year	2024
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Inadmissible Deductions [Sum of 2 to 32]	3239		
2	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202		
3	Add Backs Provision for Diminution in Value of Investment	3203		
4	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205		
5	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206		
6	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207		
7	Add Backs u/s 21(ca) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990.	3227		
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208		
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209		
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210		
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211		
12	Add Backs u/s 21(h) Personal Expenditure	3212		
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204		
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213		
15	Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215		
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216		
17	Add Backs u/s 21(n) Capital Expenditure	3217		
18	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224		
19	Add Backs u/s 21(p) Utility bills exceeding prescribed amount not paid through prescribed mode	322902		
20	Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903		
21	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220		

Annex-D													
Depreciation, Initial Allowance, Amortization													
Name*											Tax Year	2024	
CNIC*											NTN		
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)
1	Building (all types)	3302	A	B	C	D	E	F	15%	10%			
2	Ramp for Disabled Persons	330204				100%		100%	100%	100%			
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%	15%			
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%	30%			
5	Furniture (including fittings)	330303				100%		100%	0%	15%			
6	Technical / Professional Books	330304				100%		100%	25%	15%			
7	Offshore Installations of mineral oil concerns	330306				100%		100%	25%	20%			
8	Machinery / Equipment eligible for 1st year	330308				100%		100%	90%	15%			
9	Motor Vehicle (not plying for hire)	33041				100%		100%	0%	15%			
10	Motor Vehicle (plying for hire)	33042				100%		100%	25%	15%			
11	Ships	33043				100%		100%	25%	15%			
12	Aircrafts / Aero Engines	33044				100%		100%	25%	30%			
13	Tax Depreciation / Initial Allowance for Current Year	3248							100%	100%			
Amortization	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization							
	14 Intangible	3305	A	B	C	D							
	15 Intangible	3305											
	16 Intangible	3305											
	Expenditure providing Long Term Advantage / Benefit	330516											
	Tax Amortization for Current Year	3247											
	19 Pre-Commencement Expenditure	3306											

Signature:

Date:

SECOND SCHEDULE

27	Payment for specified for Services u/s 153(1)(b) @ 3%	64060156					
28	Payment for Services u/s 153(1)(b) @2%	64060154					
29	Payment for Services u/s 153(1)(b) @10%	64060170					
30	Payment for Services u/s 153(1)(b) @15%	64060180					
31	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
32	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
33	Payment for Goods u/s 153(1)(a) @1%	64060052					
34	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
35	Payment for Goods u/s 153(1)(a) @4.5%	64060059					
36	Fee for Export related Services u/s 153(2) @1%	64060352					
37	Deduction of Tax from yarn u/s 153(1)(a)	64060281					
38	Deduction of Tax from yarn u/s 153(1)(b)	64060282					
39	Brokerage / Commission u/s 233 @8%	64120066					
40	Brokerage / Commission u/s 233 @10%	64120070					
41	Brokerage / Commission u/s 233 @12%	64120074					
42	Brokerage / Commission u/s 233 @5%	64120060					
43	Number of imported mobile phones u/s 148 upto 30\$ @ Rs.70	64120045					
44	Number of imported mobile phones u/s 148 exceeding 30\$ upto 100\$ @ Rs.100	64120046					
45	Number of imported mobile phones u/s 148 exceeding 100\$ upto 200\$ @ Rs.900	64120047					
46	Number of imported mobile phones u/s 148 exceeding 200\$ upto 350\$ @ Rs.970	64120048					
47	Number of imported mobile phones u/s 148 exceeding 350\$ upto 500\$ @ Rs.3000	64120049					
48	Number of imported mobile phones u/s 148 exceeding 500\$ @ Rs.50200	64120050					
49	CNG Station Gas Bill u/s 234A	64130151					
50	Fee for Goods Transport Contractor u/c (43E), Part IV Second Schedule	64320053					
51	Fee for Carriage Services by Oil Tanker u/c (43D), Part IV Second Schedule	64320051					
Sr.	Description	Code	Receipts / Value A	Final Tax Chargeable B	Attributable Taxable Income C	Tax on Attributable Taxable Income D	Difference (Option Valid if <=0) E
51	Export Proceeds u/s 154(1) @1%	64070054					
52	Foreign Indenting Commission u/s 154(2)	64070151					
53	Sale Proceeds of goods to exporter u/s 154(3)	64070152					
54	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153					
55	Contract Payments to indirect exporter u/s 154(3B)	64070154					
56	Indirect Proceeds u/s 154(3C)	64070155					

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Annex-F				
Personal Expenses				
Name*			Tax Year	2024
CNIC*			NTN	
Sr.	Description	Code	Amount	
1	Personal Expenses [(2 + 16) - 17]	7089		
2	Rent	7051		
3	Rates / Taxes / Charge / Cess	7052		
4	Vehicle Running / Maintenance	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Personal / Household Expenses	7087		
17	Contribution in Expenses by Family Members [18+21]	7088		
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

PART-IV

SECOND SCHEDULE

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001									1/4	
Name*							Tax Year	2024		
CNIC*							NTN			
Residen										
Business										
Agricultural Property	1 Agricultural Property (Sum of 1 i to 1 x)							7001		
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i							7001		
	ii							7001		
	iii							7001		
	iv							7001		
	v							7001		
	vi							7001		
	vii							7001		
	viii							7001		
ix							7001			
x							7001			
Commercial, Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) (Sum of 2 i to 2 x)							7002		
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost	
	i							7002		
	ii							7002		
	iii							7002		
iv							7002			
Residential, Commercial	v							7002		
	vi							7002		
	vii							7002		
	viii							7002		
	ix							7002		
x							7002			
Business Capital	3 Business Capital							7003		
	Enter name, share percentage & capital amount in each AOP						Share %	Code	Value at Cost	
	i								7003	
	ii								7003	
iii								7003		
i	Enter consolidated capital amount of all Sole Proprietorships						100%	7003		
Equipment	4 Equipment, etc. (Non-Business) (Sum of 4 i to 4 iv)							7004		
		Description						Code	Value at Cost	
	i							7004		
	ii							7004		
	iii							7004		
iv							7004			
Signatures:									Date:	
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001									2/4	
Name*							Tax Year	2024		
CNIC*							NTN			
Animal	5 Animal (Non-Business) (Sum of 5 i to 5 iv)							7005		
		Description						Code	Value at Cost	
	i	Livestock						7005		

PART-IV

SECOND SCHEDULE

Ani	ii	Pet			7005	
	iii	Unspecified			7005	
	iv	Unspecified			7005	
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006	
		Form	Account / Instrument No.	Institution Name / Individual CNIC	Share %	Code
	i	Account				7006
		Current				7006
		Current				7006
		Fixed Deposit				7006
		Fixed Deposit				7006
		Profit / Loss Sharing				7006
		Profit / Loss Sharing				7006
		Saving				7006
		Saving				7006
	ii	Annuity				7006
	iii	Bond				7006
	iv	Certificate				7006
	v	Debenture				7006
	vi	Deposit				7006
		Term Deposit				7006
		Term Deposit				7006
	vii	Fund				7006
	viii	Instrument				7006
	ix	Insurance Policy				7006
	x	Security				7006
	xi	Stock / Share				7006
	xii	Unit				7006
	xiii	Others				7006
	7 Debt (Non-Business) [Sum of 7 i to 7 vii]				7007	
		Form	No.	Institution Name / Individual CNIC	Share %	Code
	i	Advance				7007
Motor Vehicle	ii	Debt				7007
	iii	Deposit				7007
	iv	Prepayment				7007
	v	Receivable				7007
	vi	Security				7007
	vii	Others				7007
	8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
		Form (Car, Jeep, Motor Cycle, Scooter, Van)	E&TD Registration No.	Maker	Capacity	Code
	i					7008
	ii					7008
	iii					7008
	iv					7008
	v					7008
	vi					7008
vii					7008	
viii					7008	
Signatures:					Date:	
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						3/4
Name*					Tax Year	2024
CNIC*					NTN	
s Possession	9 Precious Possession [Sum of 9 i to 9 iii]				7009	
		Description			Code	Value at Cost
i	Antique / Artifact				7009	

PART-IV

SECOND SCHEDULE

Precious	ii	Jewelry / Ornament / Metal / Stone	7009	
	iii	Others (Specify)	7009	
	10	Household Effect (Sum of 10 i to 10 iv)	7010	
Household Effect		<i>Description</i>	Code	Value at Cost
	i	Unspecified	7010	
	ii	Unspecified	7010	
	iii	Unspecified	7010	
	iv	Unspecified	7010	
Personal Item	11	Personal Item (Sum of 11 i to 11 iv) *	7011	
		<i>Description</i>	Code	Value at Cost
	i	Unspecified	7011	
	ii	Unspecified	7011	
	iii	Unspecified	7011	
Cash	12	Cash (Non-business) (Sum of 12 i to 12 x)	7012	
		Notes & Coins	7012	
Any Other Asset	13	Any Other Asset (Sum of 13 i to 13 iv)	7013	
		<i>Description</i>	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
s' Name	14	Assets in Others' Name (Sum of 14 i to 14 iv)	7014	
		<i>Description</i>	Code	Value at Cost

Assets in Other:	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
Assets outside Pakistan	15	Total Assets inside Pakistan (Sum of 1 to 14)	7015	
	16	*Assets held outside Pakistan (Sum of 16 (i) to 16 (iv))	7016	
		<i>Description</i>	Code	Value at Cost
	i		7016	
	ii		7016	
	iii		7016	
	iv		7016	
	17	Total Assets (15+16)	7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures:

Date:

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001					4/4
Name*			Tax Year	2024	
CNIC*			NTN		
Loan	18	Credit (Non-Business) (Sum of 18 (i) to 18 (viii))	7021		
		<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	Code
	i	Advance			7021
	ii	Borrowing			7021
	iii	Credit			7021
	iv	Loan			7021
	v	Mortgage			7021

PART-IV

SECOND SCHEDULE

Reconciliation of Net Assets	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
	19	Total Liabilities			7029	
	20	Net Assets Current Year [17-19]			703001	
	21	Net Assets Previous Year			703002	
	22	Increase / Decrease in Assets [20-21]			703003	
	23	Inflows [Sum of 23 (i) to 23(x)]			7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x	Others			7048	
	24	Personal Expenses [Transfer from Sr.1 Annex-F]			7089	
	25	Outflows [Sum of 25 (i) to 25 (iii)]			7099	
	i	Gift			7091	
	ii	Loss on Disposal of Assets			7092	
	iii	Others			7098	
	26	Unreconciled Amount [23-24-25]			703000	
	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]			703004	
		Description			Code	Value at Cost

Disposal	i		703004	
	ii		703004	
Verification	I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2024 & of my personal expenditure for the year ended 30.06.2024 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.			
	Signatures:			Date:

]

¹[Part-II-ZC

Electronic Return for Companies

Electronic Return for Company

Full Name: Registration No.		Transaction Date: Document Date:	Tax Year: 2025 Due Date:	Submission Date:
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR
	Payment	Company Director	Attachment	Attribute
ON				

Property

- Receipts / Deductions
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Search Amount Code/Description:

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Flood Tax	Amount Subject to Normal Tax
Income / (Loss) from Property 2000				
Total Receipts from Property 2009				
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 Inconvertible Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property 2099				
1/10th of Rent of Building for Repairs	2001			
Insurance Premiums	2002			
Local Rate / Tax / Charge / Cess	2003			
Ground Rent	2004			
Profit on Capital borrowed for Investment in Property	2005			
Share in Rental Income Paid to HFC / Banks	2006			
Rent Collection Expenses	2007			
Legal Service Charges	2008			
Amount claimed as Inconvertible Rent	2009			
Payment of Liabilities treated as income	2097			
Other Deductions against Rent	2098			

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Business

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inconvertible / Admissible Deductions
- Adjustments
- Business Assets / Equity / Liabilities
- Transactions > PKR 50 Million with Non-Residents Associates
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Search Amount Code/Description:

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Flood Tax	Amount Subject to Normal Tax
Income / (Loss) from Business 3000				
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) 3029				
Gross Revenue (including Sales Tax, Federal Excise) 3009				
Gross Domestic Sales / Services Fee	3004			
Gross Exports Sales / Services Fee	3008			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.) 3019				
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011			
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012			
Rebates / Duty Drawbacks	3010			
Cost of Sales / Services 3030				
Opening Stock 3029				
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 Progress Opening Balance	3034			
Self Manufactured Finished Goods Opening Balance	3033			
Domestic Finished Goods Opening Balance	3031			
Import Finished Goods Opening Balance	3032			
Net Purchases (including Sales Tax, Federal Excise) 3099				
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			

¹ Part-II-ZC added by the S.R.O. 1562 dated 18.08.2025.

Net Import Finished Goods	3052			
Consumed	3069			
Domestic Raw Material / Components Consumed	3065			
Import Raw Material / Components Consumed	3066			
Stores / Spares Consumed	3067			
Fuel Consumed	3068			
Work in Process Consumed	3069			
Self-Manufactured Finished Goods Consumed	3063			
Domestic Finished Goods Consumed	3061			
Import Finished Goods Consumed	3062			
Direct Expenses	3089			
Salaries / Wages	3071			
Power	3073			
Gas	3074			
Repair / Maintenance	3077			
Insurance	3080			
Royalty	3081			
Other Direct Expenses	3083			
Accounting Amortization	3087			
Accounting Depreciation	3088			
Closing Stock	3099			
Domestic Raw Material / Components Closing Balance	3095			
Import Raw Material / Components Closing Balance	3096			
Stores / Spares Closing Balance	3097			
Fuel Closing Balance	3098			
Work in Process Closing Balance	3094			
Self-Manufactured Finished Goods Closing Balance	3093			
Domestic Finished Goods Closing Balance	3091			
Import Finished Goods Closing Balance	3092			
Gross Profit / (Loss)	3100			

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	FIN
Property									
Business									
- Manufacturing / Trading Items									
- Other Revenues									
- Management, Administrative, Selling & Financial Expenses									
- Inadmissible / Admissible Deductions									
- Adjustments									
- Business Assets / Equity / Liabilities									
- Transactions > PKR 50 Million with Non-Residents Associates									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Other Revenues	3129			
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			
Gain by builder/developer in excess of 10 times of tax liability under Rule 5 of Eleventh Schedule	3123			

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PART-IV**SECOND SCHEDULE**

Data Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute FN					
Property		Search Amount Code/Description		REPORT PREVIOUS RETURN PREPARE PSD CALCULATE	
Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
- Manufacturing / Trading Items					
- Other Revenues					
- Management, Administrative, Selling & Financial Expenses		Management, Administrative, Selling & Financial Expenses	3199		
- Inadmissible / Admissible Deductions		Rent	3151		
- Adjustments		Rates / Taxes / Cess	3152		
- Business Assets / Equity / Liabilities		Salaries / Wages / Perquisites / Benefits	3154		
- Transactions > PKR 50 Million with Non-Residents Associates		Traveling / Conveyance / Vehicles Running / Maintenance	3155		
		Electricity / Water / Gas	3158		
		Communication	3162		
		Repair / Maintenance	3165		
		Stationery / Printing / Photocopies / Office Supplies	3166		
		Advertisement / Publicity / Promotion	3168		
		Insurance	3170		
		Professional Charges	3171		
		Profit on Debt (Financial Charges / Markup / Interest)	3172		
		Donation / Charity	3174		
		Brokerage / Commission	3178		
		Other Indirect Expenses	3180		
		Director's 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	3195		
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3197		
		Accounting (Loss) on Sale of Intangibles	3199		
		Contribution to an Approved gratuity fund / Pension fund / Superannuation Fund	319901		
		Accounting (Loss) on Sale of Assets	3199		
		Accounting Amortization	3197		
		Accounting Depreciation	3198		
		Accounting Profit / (Loss)	3200		

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PART-IV

SECOND SCHEDULE

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

Business

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- Transactions - PKR 50 Million with Non-Residents Associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Inadmissible Deductions	3239			
Add Backs u/s 29(7) Provision for Doubtful Debts	3239			
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3239			
Add Backs Provision for Diminution in Value of Investment	3239			
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3239			
Add Backs u/s 21(a) Cases / Rate / Tax levied on Profits / Gains	3239			
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3239			
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3239			
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3239			
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3239			
Add Backs u/s 21(ea) Excess of 35% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	323901			
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3239			
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3239			
Add Backs u/s 21(h) Personal Expenditure	3239			
Add Backs u/s 21(i) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3239			
Add Backs u/s 21(f) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3239			
Add Backs u/s 21(a) Expenditure under a single Account head exceeding prescribed amount not paid through digital mode	3239			
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3239			
Add Backs u/s 21(n) Capital Expenditure	3239			
Add Backs u/s 6(1) Expenditure attributable to Non-Business Income	3239			
Add Backs u/s 34(3) Liabilities allowed Previously as deduction not Paid within Three Years	3239			
Add Backs u/s 180C(1)(d) - Administrative and management expenses exceeding 10% of total receipts of NPOs, Trusts, & Welfare Institutions	3239			
Add Backs u/s 28(1)(b) Lease Rental not admissible	3239			
Add Backs u/s 21(c) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3239			
Add Backs Tax Gain on Sale of Intangibles	3239			
Add Backs Tax Gain on Sale of Assets	3239			
Add Backs u/s 21(g) Utility Bills exceeding prescribed amount not paid through prescribed mode	323902			
Add Backs u/s 21(i) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	323903			
Add Backs u/s 21(f) Expenditure attributable to sales for non-integration of business with IIR system	323905			
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	323901			
Add Backs u/s 21(ca) Commission in excess of 8.2% of gross amount of supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act	3237			
Deduction on profit on debt inadmissible u/s 10BA	323904			
Add Backs Pre-Commencement Expenditure / Deferred Cost	3239			
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3239			
Other Inadmissible Deductions	3239			
Add Backs Accounting (Loss) on Sale of Intangibles	3239			
Add Backs Accounting (Loss) on Sale of Assets	3239			
Add Backs Accounting Amortization	3237			
Add Backs Accounting Depreciation	3238			
Admissible Deductions	3239			
Accounting Gain on Sale of Intangibles	3245			
Accounting Gain on Sale of Assets	3246			
Tax Amortization for Current Year	3247			
Tax Depreciation / Initial Allowance for Current Year	3248			
Pre-Commencement Expenditure / Deferred Cost	3250			
Other Admissible Deductions	3254			
Tax (Loss) on Sale of Intangibles	3255			
Tax (Loss) on Sale of Assets	3256			
Unabsorbed Tax Amortization for Previous Years	3257			
Unabsorbed Tax Depreciation for Previous Years	3258			

PART-IV

SECOND SCHEDULE

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

Business >

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- Transactions > PKR 50 Million with Non-Residents Associates

Capital Assets >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PDS

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			
Unadjusted (Loss) from Business for 2023	327023			
Unadjusted (Loss) from Business for 2024	327024			

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Year 2025
114(1) (Return of income filed voluntarily for complete year)

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

Business >

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- Transactions > PKR 50 Million with Non-Residents Associates

Capital Assets >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PDS

CALCULATE

Description	Code	Amount
Total Assets	3349	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Motor Vehicle	3304	
Intangible	3305	
Pre-Commencement Expenditure	3306	
Capital Work in Progress	3308	
Long Term Investments	3311	
Advances / Deposits / Prepayments	3312	
Trade Debtors / Receivables	3313	
Inventories	3314	
Stocks / Stores / Spares	3315	
Short Term Investments	3316	
Short Term Advances / Deposits / Prepayments	3317	

PART-IV

SECOND SCHEDULE

Current Portion of Long Term Investments	3318
Cash / Cash Equivalents	3319
Other Assets	3348
Total Equity / Liabilities	3399
Authorized Capital	3351
Issued, Subscribed & Paid up capital	3352
Share Deposit Money	3353
Capital Reserves	3361
Revenue Reserves	3362
Funds	3363
Accumulated Profits	3364
Revaluation Surplus	3365
Long Term Borrowings / Debt / Loan	3371
Liabilities against Assets subject to Finance Lease	3372
Deferred Liabilities	3373
Provisions / Contingencies	3374
Short Term Borrowings / Debt / Loan	3381
Current Portion of Long Term Liabilities	3382
Advances / Deposits / Accrued Expenses	3383
Trade Creditors / Payables	3384
Other Liabilities	3386

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Sale	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN
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Property

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Indisposable / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Transactions > PKR 50 Million with Non-Residents Associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREVIEW PDF

CALCULATE

Description	Code	Receipts	Payments
Total Value of Revenue Transactions with Non-Resident associates	3349		
Raw Material / Components	3301		
Finished Goods	3302		
Stock in Trade	3303		
Others	3304		
Rent	3305		
Royalty / License Fee / Franchise Fee	3306		
Intangibles	3307		
Fee for Managerial / Financial / Administrative / Marketing / Training Services	3308		
Fee for Engineering / Technical / Construction Services	3309		
Fee for Research / Development Services	3310		
Commission	3311		
Profit on Debt (Financial Charges / Markup / Interest)	3312		
Dividend (Common / Preferred Stock / Dividend)	3313		
Insurance Premium	3314		
Guarantees	3315		
Others (including Derivatives)	3316		
Expenses Reimbursement at cost	3317		
Total Value of Capital Transactions with Non-Resident associates	3399		
Interest Bearing Loan Opening Balance	3351		
Interest Bearing Loan Closing Balance	3352		
Interest Free Loan Opening Balance	3353		
Interest Free Loan Closing Balance	3354		
Investments	3355		
Property of Capital Nature	3356		
Service / Tangible / Intangible Property etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount etc. (Yes=1, No=0)	3391		
Service / Tangible / Intangible Property etc. for NI Consideration (Yes=1, No=0)	3392		
Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)	3393		
Number of Associates having dealings with	3394		

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PART-IV

SECOND SCHEDULE

Property > Business > Capital Assets > Long Term

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Capital Assets held Long Term	4009			
Consideration Received on Disposal of Securities held Long Term	4005			
Cost of Acquisition of Capital Assets held Long Term including Ancillary Expenses	4019			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Capital Assets held Long Term	4020			
Net Gain / (Loss) on Securities held long term	4017			

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Property > Business > Capital Assets > Short Term

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Short Term	4036			
Consideration of Capital Assets held Short Term	4029			
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039			
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036			
Net Gain / (Loss) on Capital Assets held Short Term	4040			
Net Gain / (Loss) on Securities held Short Term	4037			

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Property > Business > Capital Assets > Adjustments

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Unadjusted (Loss) from Capital Assets for 2020	409920			
Unadjusted (Loss) from Capital Assets for 2021	409921			
Unadjusted (Loss) from Capital Assets for 2022	409922			
Unadjusted (Loss) from Capital Assets for 2023	409923			

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property	>								
Business	>								
Capital Assets	>								
Other Sources	>								
Receipts / Deductions									
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								

Search Amount Code/Description		REPORT PREVIOUS RETURN		PREVIOUS YEAR		CALCULATE	
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax			
Income / (Loss) from Other Sources	5000						
Receipts from Other Sources	5029						
Royalty	5002						
Ground Rent	5004						
Rent from sub lease of Land or Building	5005						
Rent from lease of Building with Plant and Machinery	5006						
Loan, Advance, Deposit or Gift received in Cash	5016						
Other Receipts	5028						
Deductions from Other Sources	5089						
Other Deductions	5088						

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property	>								
Business	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Foreign Sources									
Agriculture									
Tax Chargeable / Payments	>								

Search Amount Code/Description		REPORT PREVIOUS RETURN		PREVIOUS YEAR		CALCULATE	
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax			
Foreign Property Income / (Loss)	6029						
Foreign Property Income / (Loss)	6021						
Foreign Property Income / (Loss)	6022						
Foreign Property Income / (Loss)	6023						
Foreign Property Income / (Loss)	6024						
Foreign Business Income / (Loss)	6039						
Foreign Business Income / (Loss)	6031						
Foreign Business Income / (Loss)	6032						
Foreign Business Income / (Loss)	6033						
Foreign Business Income / (Loss)	6034						
Foreign Capital Gains / (Loss)	6049						
Foreign Capital Gains / (Loss)	6041						
Foreign Capital Gains / (Loss)	6042						
Foreign Capital Gains / (Loss)	6043						
Foreign Capital Gains / (Loss)	6044						
Foreign Other Sources Income / (Loss)	6099						
Foreign Other Sources Income / (Loss)	6051						
Foreign Other Sources Income / (Loss)	6052						
Foreign Other Sources Income / (Loss)	6053						
Foreign Other Sources Income / (Loss)	6054						

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[Tax Chargeable / Payments](#)

[Foreign Sources](#)
[Agriculture](#)

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
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Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Agriculture Income:	6100				

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[Tax Chargeable / Payments](#)

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[Adjustable Tax](#)
[Final Tax](#)
[Minimum Tax](#)
[Computations](#)

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
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Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 60A	9002			
Workers Profit Participation Fund u/s 60B	9003			

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PART-IV**SECOND SCHEDULE**

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property	>								
Business	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								
- Deductible Allowances									
Tax Credits									
- Capital Assets									
- Adjustable Tax									
- Final Tax									
- Minimum Tax									
- Computations									

Search Amount Code/Description					IMPORT PREVIOUS RETURN	PREPARE PSD	CALCULATE
Description	Code	Eligible Amount	Ineligible Amount	Tax Credit			
Tax Credits	9329						
Tax Credit for Charitable Donations u/s 61	9311						
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310						
Tax credit u/s 64D for POG machine	9332						
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 Newly Established Industrial Undertaking u/s 63D	9318						
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901						
Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319						
Investment Tax Credit for Specified industrial undertaking u/s 65G	931902						
Tax credit u/s 65G specified Industrial Undertakings	931903						
Tax Credit u/s 103	9323						
Tax credit for Charitable Organizations u/s 100C	9323						
Tax Credit for Charitable Donations u/s 61 where the donation is made to associate	9331						
Tax Credits for share in Tax deducted / collected from ADP	9326						

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property	>								
Business	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								
- Deductible Allowances									
Tax Credits									
- Capital Assets									
- Adjustable Tax									
- Final Tax									
- Minimum Tax									
- Computations									

Search Amount Code/Description					IMPORT PREVIOUS RETURN	PREPARE PSD	CALCULATE
Description	Code	Cost / Declared Value	Fair Market Value				
Agriculture Property excluding Farmhouse	7100			+			
Farmhouse	7101			+			
Residential Property	7102			+			
Commercial Property	7103			+			
Industrial Property	7104			+			
Any other immovable capital asset	7105			+			
Total Value of capital assets	7106						
Total value of capital assets taxable under section 7E	7107		0				
Deemed income under section 7E	7108						

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PART-IV

SECOND SCHEDULE

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

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Deductible Allowances

Tax Credits

Capital Assets

Adjustable Tax

Final Tax

Minimum Tax

Computations

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Import u/s 14B @1%	64010002			
Import u/s 14B @2%	64010004			
Import u/s 14B @3%	64010006			
Import u/s 14B @4%	64010008			
Import u/s 14B @4.5%	64010009			
Import u/s 14B @5.5%	64010011			
Profit on Debt u/s 151(1)(a) from HGC / PO Deposits @15%	64040001			+
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%	64040002			+
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040003			+
Profit on Debt u/s 151(1)(d) from Others @15%	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) - being Manufacturer	64050019			
Payment for Goods u/s 153(1)(a) @0.25%	64060032			
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) @5%	64060034			
Payment for Services u/s 153(1)(b) @8% w/c (42) of Part IV of Second Schedule	64060116			
Receipts from Contracts u/s 153(1)(c) @7%	64060214			
Rent of Immovable Property u/s 155	64080001			+
Advance tax on cash withdrawal u/s 231AB	64100101			+
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle	64100301			+
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle	64100302			+
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303			+
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306			+
Motor Vehicle Leasing u/s 231B(1A)	64100304			+
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310			+
Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308			+
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322			+
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309			+
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323			+
Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle	64100324			+
Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle	64100325			+
Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle	64100326			+

SECOND SCHEDULE

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN																																																																																																																																																																																																								
Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments - Deductible Allowances - Tax Credits - Capital Assets - Adjustable Tax - Final Tax - Minimum Tax - Computations																																																																																																																																																																																																																	
Search Amount/Code/Description REPORT PREVIOUS RETURN PREPARE PSD CALCULATE <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Receipts / Value</th> <th>Tax Collected / Deducted</th> <th>Tax Chargeable</th> </tr> </thead> <tbody> <tr> <td>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</td> <td>640001</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Payable u/s 101A @ 10%</td> <td>64010041</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payable u/s 101A @ 20%</td> <td>64010042</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%</td> <td>64330050</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dividend u/s 150 @40%</td> <td>64330066</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dividend u/s 150 @35%</td> <td>64330067</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Return on investment in Sukuk u/s 151(1A) @ 10%</td> <td>64330054</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Return on investment in Sukuk u/s 151(1A) @ 12.5%</td> <td>64330055</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Return on investment in Sukuk u/s 151(1A) @ 25%</td> <td>64330056</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Return on investment in Sukuk to a Non-Resident u/s 152(10B) @ 10%</td> <td>64330061</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Return on investment in Sukuk to a Non-Resident u/s 152(10B) @ 12.5%</td> <td>64330062</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Return on investment in Sukuk to a Non-Resident u/s 152(10B) @ 25%</td> <td>64330063</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dividend u/s 150 @7.5%</td> <td>64030052</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dividend u/s 150 @15%</td> <td>64030055</td> <td></td> <td></td> <td></td> </tr> <tr> <td>If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(10B)</td> <td>64030091</td> <td></td> <td></td> <td></td> </tr> <tr> <td>If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10% u/s 151(1A), u/s 152(10B)</td> <td>64030092</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)</td> <td>64030090</td> <td></td> <td></td> <td></td> </tr> <tr> <td>In case the sukuk-holder is company u/s 5AA</td> <td>64030098</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5</td> <td>64030099</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule</td> <td>64050051</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)</td> <td>64040057</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)</td> <td>64040058</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%</td> <td>64040051</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%(amount not exceeding 5 million)</td> <td>64040052</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt u/s 151(1)(c) from Government Securities @15%</td> <td>64040053</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt u/s 151(1)(d) from Others @15%</td> <td>64040054</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment for Goods u/s 153(1)(a) @9% - 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PART-IV

SECOND SCHEDULE

Winnings from Lottery u/s 156	64090054			
Winnings from Quiz u/s 156	64090055			
Winnings from Sale Promotion u/s 156	64090056			
Commission / Discount on Petroleum Products u/s 156A @12%	64090151			
Attributable income from controlled foreign company u/s 109A @ 15%	64120031			
Lease of rights to collect tolls u/s 236A(3)	64150102			
Bonus shares issued by companies u/s 236Z	64151351			
Advance tax u/s 236C for Investment by Non-Resident	64330053			
Advance tax u/s 236K for Non-Resident Transferee	64151952			
Capital Gains on Immovable Property u/s 37(1A)	64220050	0	0	0
Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			+
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)	64220151			
Capital Gains on Securities u/s 37A @2.5%	64220152			
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 / Mutual Funds / Collective Schemes / REIT u/s 37A @10%	64220158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159			
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199			
Capital Gains on Securities u/s 68, 4th Schedule @ Corporate Tax Rate.	64220259			
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052			
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%	64310064			
Income from projects u/s 100D @ 20%	64310067			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072			
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066			+
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060			
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073			
Surplus funds of NPO u/s 100C(1A)	64030093			
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290			
Export of services u/s 154A @1%	64060285			
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(10C) / Division IV, Part I, 1st Schedule @ 10%	64210057			
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(10D) / Division IV, Part I, 1st Schedule @ 10%	64210058			

PART-IV

SECOND SCHEDULE

Date

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

EN

Property

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

- Deductible Allowances

- Tax Credits

- Capital Assets

- Adjustable Tax

- Final Tax

Minimum Tax

- Computations

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PFD

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Import u/s 148 @1%	64010052			
Import u/s 148 @2%	64010054			
Import u/s 148 @3.5%	64010064			
Import u/s 148 @4%	64010058			
Import u/s 148 @5.5%	64010061			
Import u/s 148 @6%	64010062			
No. of imported Mobile Phones u/s 148 exceeding 1000 up to 2000 @ Rs. 930	64120047			
No. of imported Mobile Phones u/s 148 exceeding 300 up to 1000 @ Rs. 100	64120046			
No. of imported mobile phones u/s 148 exceeding 2000 up to 3500 @ Rs. 970	64120048			
No. of imported mobile phones u/s 148 up to 300 @ Rs. 70	64120045			
No. of imported mobile phones under CBU category u/s 148 exceeding 3500 up to 5000 @ Rs. 5000	64120087			
No. of imported mobile phones under CBU category u/s 148 exceeding 5000 @ Rs. 11500	64120088			
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3500 up to 5000 @ Rs. 3000	64120049			
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5000 @ Rs. 5200	64120050			
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCI/A/NRVA u/s 152(1DA) /Division II, Part III, 1st Schedule	64050059			
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III, 1st Schedule	64050061			
Payment for Goods u/s 153(1)(a) @9% - for Toll manufacturers.	64060068			
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			

PART-IV

SECOND SCHEDULE

Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095			
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210			
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADT1	64050096			
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) @0.5%	64060051			
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013			
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) @3%	64060060			
Payment for Goods u/s 153(1)(a) @0.25%	64060082			
Payment for Services u/s 153(1)(b) @0.3%	64060151			
Payment for Services u/s 153(1)(b) @1%	64060152			
Payment for Services u/s 153(1)(b) @1.5%	64060153			
Payment for Specified Services u/s 153(1)(b) @4%	64060158			
Payment for Services u/s 153(1)(b) @9%	64060168			
Receipts from Contracts u/s 153(1)(c) @7%	64060264			
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211			
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
Fee for Export related Services u/s 153(2) @1%	64060352			
Export Proceeds u/s 154(1) @1%	64070054			
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			
Fee for Carriage Services by Oil Tanker u/s (43D), Part IV, 2nd Schedule	64320051			
Fee for Goods Transport Contractor u/s (43E), Part IV, 2nd Schedule	64320053			
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507			
Foreign produced TV play (single episode) u/s 236CA (2)	64150509			
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)	64150510			

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SECOND SCHEDULE

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Tax Chargeable / Payments

Deductible Allowances

Tax Credits

Capital Assets

Adjustable Tax

Final Tax

Minimum Tax

Computations

Search Amount Code/Description

REPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
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 AGP	9011			
Taxable Income	9100			
Tax Chargeable	9200			
Normal Income Tax	920000			
Final / Final / Minimum / Average / Relevant / Reduced Income Tax	920100			
WWT	920900			
Tax Reductions	9309			
Tax Credits	9329			
Tax for Banking Company under Rule (8C) of 7th Schedule @ 49%	923147			
Tax for Banking Company under Rule (8C) of 7th Schedule @ 55%	923148			
Tax for Banking Company under Rule (7D) of 7th Schedule @ 20%	923149			
Tax for Banking Company under Rule (7E) of 7th Schedule @ 20%	923145			
Tax for Banking Company under Rule (7F) of 7th Schedule @ 20%	923146			
Turnover / Tax Chargeable u/s 113 @1%	923151			
Turnover/Tax on Income of Cotton Gainers	9012			
Turnover / Tax Chargeable u/s 113 @0.25%	923152			
Turnover / Tax Chargeable u/s 113 @0.75%	923148			
Turnover / Tax Chargeable u/s 113 @ 1.25%	923161			
Accounting Profit / Tax Chargeable u/s 113C @17%	923173			
Difference of Minimum Tax Chargeable u/s 113	923194			
Tax on deemed income u/s 78 @20% (Of 5% of FMV)	923183			
Tax on High Earning Persons u/s 4C	9231802			
Difference of Alternate Corporate Tax u/s 113C	923197			
Difference of Minimum Tax Chargeable u/s 236C (2/3Proviso)	923189			
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198			
Difference of Minimum Tax Chargeable	923201			
Refund Adjustment of Other Year(s) against Demand of this Year	92101	0		0
Adjustment of Alternate Corporate Tax Paid u/s 113C in earlier Year(s)	923196			
Turnover / Tax Chargeable u/s 113 @ 0.5%	923195			
Withholding Income Tax	9201		0	
Advance Income Tax	9202			
Advance Income Tax u/s 147(3C)	92026			
Advance Tax Paid under 147 for Builders/Developers (1990)	92025			
Advance Income Tax u/s 147A	92022			
Admitted Income Tax	9203			
Demand Income Tax	9204			
Advance Income Tax u/s 147(5B)	92021			
Refundable Income Tax	9210			

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Amortization

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with unascertainable useful life @4%	3307				

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Depreciation

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BF)	Deduction	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CP)
Depreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allsort Items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore Installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ship	3304305									
Aircrafts / Aero Engines	3304405									

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Search Amount Code/Description

IMPORT PREVIOUS RETURN
CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3.5%	64010084						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @6%	64010062						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part II, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part II, 1st Schedule	64050055						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADT	64050088						
Fee for advertisement services to a Non-resident u/s 152(1AAA)	64050056						
Payment for Goods u/s 152(1)(a) @2%	64060054						
Payment for Goods u/s 152(1)(a) @3%	64060060						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	64090085						
Payment for Services u/s 152(1)(b) @0.5%	64060151						
Payment for Services u/s 152(1)(b) @1%	64060152						
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	64340210						
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part II, 1st Schedule	64090013						
Payments for Contracts to a PE of a Non-resident u/s 152(2A)(c)	64090012						
Payments for Goods to a PE of a Non-resident u/s 152(2A)(a)	64090009						
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part II, 1st Schedule	64050061						
Tax deductible from non-residents on capital gains on disposal of debt instruments/Government securities/certificates invested through FCVA/NRFA u/s 152(1D) / Division II, Part II, 1st Schedule	64050050						
Payment for Goods u/s 152(1)(a) @0.25%	64060082						

PART-IV

SECOND SCHEDULE

Payment for Goods u/s 153(1)(a) @9% - for T&I manufacturers.	64060068				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Goods u/s 153(1)(a) @0.5%	64060051				
Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Specified Services u/s 153(1)(b) @4%	64060158				
Payment for Services u/s 153(1)(b) @9%	64060168				
Receipts from Contracts u/s 153(1)(c) @7%	64060284				
Receipts from contracts u/s 153(1)(c) @ 7.5%	64060285				
Fee for Export related Services u/s 153(2) @1%	64060352				
No. of imported mobile phones u/s 148 up to 300 @ Rs. 70	64120843				
No. of imported mobile phones u/s 148 exceeding 300 up to 1000 @ Rs. 100	64120846				
No. of imported mobile phones u/s 148 exceeding 1000 up to 2000 @ Rs. 930	64120847				
No. of imported mobile phones u/s 148 exceeding 2000 up to 3500 @ Rs. 970	64120848				
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3500 up to 5000 @ Rs. 3000	64120849				
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5000 @ Rs. 5208	64120850				
No. of imported mobile phones under CBU category u/s 148 exceeding 3500 up to 5000 @ Rs. 5000	64120887				
No. of imported mobile phones under CBU category u/s 148 exceeding 5000 @ Rs. 11500	64120888				
Brokerage / Commission u/s 233 @5%	64120860				
Brokerage / Commission u/s 233 @8%	64120866				
Brokerage / Commission u/s 233 @10%	64120870				
Brokerage / Commission u/s 233 @12%	64120874				
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320091				
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64130507				
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64130509				
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64130510				
Export Proceeds u/s 154(1) @1%	64070054				
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211				

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

Search Amount Code/Description

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if =0)
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part II, First Schedule	64070151						
Sale Proceeds of goods to exporter u/s 154(3)	64070152						
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
Export Proceeds u/s 154(3C)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090151						
Export of services u/s 154A @1%	64060285						
Export of Services u/s 154A @ 0.25%	64060290						

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Payments



Unclaimed Payments
Not Available!
[RELEGATE](#)



Claimed Payments
Not Available!



Payment Summary
Not Available!

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Directors / Proprietor / Member / Partner

Add Directors / Proprietors / Members / Partners

[Add](#)



Directors / Proprietors / Members / Partners
There are no directors/Proprietors/Members/Partners added at the moment.
Please add by using the form above.

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Attachments

Final Accounts (3000)

[ADD FILE](#)

Manufacturing and Trading / Profit and Loss Accounts statements (9230)

[ADD FILE](#)

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTA	Payment	Company Director	Attachment	Attribute
Attributes								
Business Sector-1 Select option					Business Sector-2 Select option			
Business Sector-3 Select option					Business Sector-4 Select option			
Business Sector-5 Select option					Person Status Select option			
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions) Select option					Residence Status Select option			
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (188) of Part B of Second Schedule Select option					Special Tax Rate for Dividend covered under ADDT			
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT					Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT			
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT					Special Tax Rate for Shipping Income			
Special Tax Rate for Exploration and Production of Petroleum Income					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 no consideration?			
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains?					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.			
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?					State the number of associates with which you had dealings during the tax year.			
Enrollment Date					Class for Resurgence / Renewal of License (in 236J) Select option			

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SECOND SCHEDULE

Electronic Return for AOP

Full Name: Registration No.	Transaction Date: Document Date:	Tax Year: 2025 Due Date:	Submission Date:
Data	Amortization	Depreciation	Minimum Tax
Option out of PTR	Payment	Company Director	Attachment
Attribute			

Property

Receipts / Deductions

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PDF

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three years	2005			
Total Deductions from Property	2099			
1/5th of Rent of Building for Repairs	2001			
Insurance Premium	2002			
Local Rate / Tax / Charge / Cess	2003			
Ground Rent	2004			
Profit on Capital borrowed for Investment in Property	2005			
Share in Rental Income Paid to HRF / Banks	2006			
Rent Collection Expenditure	2007			
Legal Service Charges	2008			
Amount claimed as Irrecoverable Rent	2009			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			

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

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

7% Tax on Builders and Developers

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PDF

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	3030			
Opening Stock	3039			
Net Purchases (excluding Sales Tax, Federal Excise)	3059			
Salaries / Wages	3071			
Fuel	3072			
Power	3073			
Gas	3074			
Stores / Spares	3075			
Repair / Maintenance	3077			
Other Direct Expenses	3063			
Accounting Amortization	3067			
Accounting Depreciation	3068			
Closing Stock	3099			
Gross Profit / (Loss)	3100			

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SECOND SCHEDULE

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

Business >

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- 7% Tax on Builders and Developers

Capital Assets >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Other Revenues	3129			
Fee for Technical / Professional Services	3101			
Accounting Gain on Sale of Intangibles	3115			
Accounting Gain on Sale of Assets	3116			
Others	3128			
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123			

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

Business >

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- 7% Tax on Builders and Developers

Capital Assets >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199			
Rent	3151			
Rates / Taxes / Cess	3152			
Salaries / Wages / Perquisites / Benefits	3154			
Traveling / Conveyance / Vehicles Running / Maintenance	3155			
Electricity / Water / Gas	3158			
Communication	3162			
Repair / Maintenance	3165			
Stationery / Printing / Photocopies / Office Supplies	3166			
Advertisement / Publicity / Promotion	3168			
Insurance	3170			
Professional Charges	3171			
Profit on debt (Financial Charges / Markup / Interest)	3172			
Donation / Charity	3174			
Brokerage / Commission	3178			
Other Indirect Expenses	3180			
Irrecoverable Debts Written off	3186			
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187			
Accounting (Loss) on Sale of Intangibles	3195			
Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	319501			
Accounting (Loss) on Sale of Assets	3196			
Accounting Amortization	3197			
Accounting Depreciation	3198			
Accounting Profit / (Loss)	3200			

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PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN																																																																																																																													
Property Business - Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Inadmissible / Admissible Deductions - Adjustments - Business Assets / Equity / Liabilities - 7F Tax on Builders and Developers Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Search Amount Code/Description Q IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th>Amount Subject to Normal Tax</th> </tr> </thead> <tbody> <tr> <td>Inadmissible Deductions</td> <td>3239</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 29(2) Provision for Doubtful Debts</td> <td>3201</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets</td> <td>3202</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs Provision for Diminution in Value of Investment</td> <td>3203</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized</td> <td>3204</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains</td> <td>3205</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(b) Amount of Tax Deducted at Source</td> <td>3206</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid</td> <td>3207</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit</td> <td>3208</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds</td> <td>3209</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(xa) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund</td> <td>320901</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source</td> <td>3210</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation</td> <td>3211</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(h) Personal Expenditure</td> <td>3212</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(j) Profit on Debit / brokerage / Commission / salary / remuneration Paid by an ADP to its member</td> <td>3213</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode</td> <td>3215</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode</td> 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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 Debit / brokerage / Commission / salary / remuneration Paid by an ADP to its member	3213				Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				Add Backs u/s 21(n) Capital Expenditure	3217				Add Backs u/s 6(1) Expenditure attributable to Non-Business Income	3218				Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding 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SECOND SCHEDULE

Add Backs u/s 21(g) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
Add Backs u/s 21(g) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
Add Backs u/s 21(f) Expenditure Attributable to sales for non-integration of business with FBR system	322905				
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				
Add backs u/s 21(ea) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act	3227				
Deduction on profit on debit inadmissible u/s 199A	322904				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231				
Other inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

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

Business

- Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- Business Assets / Equity / Liabilities

- 7F Tax on Builders and Developers

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

VALIDATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			
Unadjusted (Loss) from Business for 2023	327023			
Unadjusted (Loss) from Business for 2024	327024			

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PART-IV**SECOND SCHEDULE**

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN
Property > Business > - Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Inadmissible / Admissible Deductions - Adjustments - Business Assets / Equity / Liabilities - 7F Tax on Builders and Developers Capital Assets > Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments >									
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE									
Description	Code	Amount							
Total Assets	3349								
Land	3301								
Building (all types)	3302								
Plant / Machinery / Equipment / Furniture (including fittings)	3303								
Advances / Deposits / Prepayments	3312								
Stocks / Stores / Spares	3315								
Cash / Cash Equivalents	3319								
Other Assets	3348								
Total Equity / Liabilities	3399								
Capital	3352								
Long Term Borrowings / Debt / Loan	3371								
Trade Creditors / Payables	3384								
Other Liabilities	3398								

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN
Property > Business > - Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Inadmissible / Admissible Deductions - Adjustments - Business Assets / Equity / Liabilities - 7F Tax on Builders and Developers Capital Assets > Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments >									
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE									
Description	Code	Total Amount	Taxable Profit						
Construction and sale of residential, commercial or other buildings @10%	3401								
Development and sale of residential commercial or other plots @15%	3402								
Construction and Development of residential, commercial or others @12%	3403								

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PART-IV**SECOND SCHEDULE**

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property > Business > Capital Assets > Capital Gains / (Loss) > Long Term > Short Term > Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments >									
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax					
Gains / (Loss) from Capital Assets	4000								

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property > Business > Capital Assets > Capital Gains / (Loss) > Long Term > Short Term > Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments >									
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax					
Consideration Received on Disposal of Securities held Long Term	4005								
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016								
Net Gain / (Loss) on Securities held long term	4017								

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property > Business > Capital Assets > Capital Gains / (Loss) > Long Term > Short Term > Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments >									
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax					
Consideration Received on Disposal of Securities held Short Term	4026								
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036								
Net Gain / (Loss) on Securities held Short Term	4037								

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Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
Royalty	5002			
Profit on Debt	500312			
Loan, Advance, Deposit or Gift received in Cash	5016			
Other Receipts	5028			
Ground Rent	5004			
Rent from sub lease of Land or Building	5005			
Rent from lease of Building with Plant and Machinery	5006			
Annuity / Pension	5007			
Deductions from Other Sources	5089			
Other Deductions	5086			

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Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Foreign Income	6000			
Foreign Property Income / (Loss)	6029			
Foreign Business Income / (Loss)	6039			
Foreign Capital Gains / (Loss)	6049			
Foreign Other Sources Income / (Loss)	6059			

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Registration

Declaration

Assets Declaration

Rectification

Appeals

Refund

DNFBP

Withholding / Advance Tax

Payments

Jurisdiction

Sales Tax

IRMS

Invoice Management

MIS

Year 2025

134(1) (Return of Income filed voluntarily for complete year)

Save

Submit

Print

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Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

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PREPARE PSD

CALCULATE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Agriculture Income	6100				

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[Tax Chargeable / Payments](#)

- [Deductible Allowances](#)
- [Tax Credits](#)
- [Capital Assets](#)
- [Adjustable Tax](#)
- [Final Tax](#)
- [Minimum Tax](#)
- [Computations](#)

Search Amount Code/Description

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Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 65A	9002			

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Search Amount Code/Description

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Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Charitable Donations u/s 81	9311			
Tax Credit for Investment in Shares, Sukuk and Life Insurance Premium u/s 82	9312			
Tax Credit for Investment in Health Insurance u/s 62A	93121			
Tax credit u/s 64D for PDS machine	9332			
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901			
Investment Tax Credit for Specified industrial undertaking u/s 65G	931902			
Tax credit u/s 65G specified Industrial Undertakings	931903			
Tax Credit u/s 103	9320			
Tax credit for Charitable Organizations u/s 100C	9323			
Surrender of Tax Credit on investments in Shares disposed off before time limit	9326			
Tax Credit for Charitable Donations u/s 81 where the donation is made to associate	9331			

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
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Property >
Business >
Capital Assets >
Other Sources >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
- Deductible Allowances
- Tax Credits
- Capital Assets
- Adjustable Tax
- Final Tax
- Minimum Tax
- Computations

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
Agriculture Property excluding Farmhouse	7100		
Farmhouse	7101		
Residential Property	7102		
Commercial Property	7103		
Industrial Property	7104		
Any other immovable capital asset	7105		
Total Value of capital assets	7106		
Total value of capital assets taxable under section 7E	7107	0	0
Deemed Income under section 7E	7108		

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Tax Chargeable / Payments

- Deductible Allowances

- Tax Credits

- Capital Assets

- Adjustable Tax

- Fixed / Final Tax

- Minimum Tax

- Computations

Search Amount: Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Import u/s 14B @1%	64010002			
Import u/s 14B @2%	64010004			
Import u/s 14B @3%	64010006			
Import u/s 14B @4%	64010008			
Import u/s 14B @4.5%	64010009			
Import u/s 14B @5.5%	64010011			
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001			+
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%	64040002			+
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040003			+
Profit on Debt u/s 151 (1)(d) from Others @15%	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 u/s 153(1)(a) @1%	64060002			
Payment for Goods u/s 153(1)(a) @1.5%	64060003			
Payment for Goods u/s 153(1)(a) @2.5%	64060005			
Payment for Goods u/s 153(1)(a) @4.5%	64060009			
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116			
Rent of Immovable Property u/s 155	64080001			+
Advance tax on cash withdrawal u/s 231AB	64100101			+
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle	64100301			+
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle	64100302			+
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303			+
Motor Vehicle Registration Fee u/s 231B(1A) (Non-ATL) @4%	64100304			+
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306			+
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310			+
Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308			+
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322			+
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309			+
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323			+
Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle	64100324			+
Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle	64100325			+
Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle	64100326			+
Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle	64100314			+
Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle	64100315			+
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle	64100317			+
Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle	64100316			+
Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle	64100318			+
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle	64100319			+
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle	64100320			+

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SECOND SCHEDULE

Motor Vehicle Registration Fee u/s 231B(1) (1800cc to 2000cc) - on value of vehicle	54100021			*
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle	64100011			*
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle	64100012			*
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle	64100013			*
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120001			
Goods Transport Public Vehicle Tax u/s 234	64130001			*
Passenger Transport Public Vehicle Tax u/s 234	64130002			*
Private Vehicle Tax u/s 234	64130003			*
Telephone Bill u/s 236(1)(a)	64150001			*
Cellphone Bill u/s 236(1)(a)	64150002			*
Prepaid Telephone Card u/s 236(1)(b)	64150003			*
Phone Unit u/s 236(1)(c)	64150004			*
Internet Bill u/s 236(1)(d)	64150005			*
Prepaid Internet Card u/s 236(1)(e)	64150006			*
Purchase by Auction u/s 236A (including renewal of license)	64150101			
Sale / Transfer of Immovable Property u/s 236C	64150301			
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302			
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303			
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407			
Withholding tax on Sale Considerations u/s 37(8) @ 10%	64220160			
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701			
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702			
Purchase by Retailers u/s 236H	64150803			
Purchase / Transfer of Immovable Property u/s 236K	64151101			
Adjustments under 236A for Builders/Developers	64310010			
Adjustments under 236K for Builders/Developers	64310011			
Advance tax on On-Money u/s 231B(2A)	64010033			
Export Proceeds u/s 147 (BC) @1%	64010037			
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905			
Advance tax on foreign domestic workers u/s 231C	64151907			

PART-IV

SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Property									
Business									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
- Deductible Allowances									
- Tax Credits									
- Capital Assets									
- Adjustable Tax									
- Fixed / Final Tax									
- Minimum Tax									
- Computations									

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Fixed / Final Tax	64000101			
Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050			
Dividend u/s 150 @0%	64330066			
Dividend u/s 150 @35%	64330067			
Return on Investment in Sukuku u/s 151(1A) @ 10%	64330054			
Return on Investment in Sukuku u/s 151(1A) @ 12.5%	64330055			
Return on Investment in Sukuku u/s 151(1A) @ 25%	64330056			
Return on investment in Sukuku to a Non- Resident u/s 152(10B) @ 10%	64330061			
Return on investment in Sukuku to a Non- Resident u/s 152(10B) @ 12.5%	64330062			
Return on investment in Sukuku to a Non- Resident u/s 152(10B) @ 25%	64330063			
Dividend u/s 150 @7.5%	64030052			
Dividend u/s 150 @15%	64030055			
If return on investment is exceeding 1 million on sukuku u/s SAA @ 12.5% u/s 151(1A), u/s 152(10B)	64030091			
If return on investment is not exceeding 1 million on sukuku u/s SAA @ 10% u/s 151(1A), u/s 152(10B)	64030092			
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090			
Dividend to a Non-Resident covered under ADIT 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			
Profit on Debt u/s 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040057			
Profit on Debt u/s 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058			
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040051			
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%(amount not exceeding 5 million)	64040052			
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040053			
Profit on Debt u/s 151(1)(d) from Others @15%	64040054			
Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057			
Payment to Non-resident u/s 152(2) for profit on debt / u/s (5A) @ 10%, Part II, 2nd Schedule.	64050096			
Royalty / Fee for Technical Services to a Non-Resident covered under ADIT	64050097			
Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%	64050100			
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151			
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152			
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153			
Contract Payments to Indirect Exporter u/s 154(3B)	64070154			
Export Proceeds u/s 154(3C)	64070155			
Prize on Prize Bond u/s 156	64090051			
Winings from Crossword Puzzle u/s 156	64090052			
Winings from Raffle u/s 156	64090053			
Winings from Lottery u/s 156	64090054			
Winings from Quiz u/s 156	64090055			
Winings from Sale Promotion u/s 156	64090056			

PART-IV

SECOND SCHEDULE

Commission / Discount on Petroleum Products u/s 156A @12%	64090151			
Attributable income from controlled foreign company u/s 109A @ 15%	64120031			
Electricity Bill of Commercial Consumer u/s 235	64140051			*
Electricity Bill of Industrial Consumer u/s 235	64140052			*
Lease of rights to collect tolls u/s 236A(3)	64150102			
Bonus shares issued by companies u/s 236Z	64151351			
Advance tax u/s 236C for Investment by Non-Resident	64330053			
Advance tax u/s 236K for Non-Resident Transferee	64151952			
Capital Gains on Immovable Property u/s 37(1A)	64220050			
Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			*
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July 2024 and taxpayer was on ATL on date of disposed off	64220065			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			*
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01/2013)	64220151			
Capital Gains on Securities u/s 37A @2.5%	64220152			
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 / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159			
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052			
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Income from projects u/s 1000 @ 25%	64310067			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072			
Tax Liability u/s 1000 Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066			*
Tax on Income of Cotton Ginners u/c 17, Part II, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060			
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073			
Export of IT/ITES Services u/s 154A @ 0.25%	64060290			
Export of services u/s 154A @1%	64060285			
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(10C) / Division IV, Part I, 1st Schedule @ 10%	64210057			
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(10D) / Division IV, Part I, 1st Schedule @ 10%	64210058			

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PART-IV

SECOND SCHEDULE

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

EN

Property

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Deductible Allowances

Tax Credits

Capital Assets

Adjustable Tax

Fixed / Final Tax

Minimum Tax

Computations

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Minimum Tax	64000102			
Import u/s 148 @1%	64010052			
Import u/s 148 @2%	64010054			
Import u/s 148 @3.5%	64010084			
Import u/s 148 @4%	64010058			
Import u/s 148 @5.5%	64010061			
Import u/s 148 @6%	64010052			
No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047			
No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046			
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048			
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045			
No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087			
No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11580	64120088			
No. of imported mobile phones under OKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049			
No. of imported mobile phones under OKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200	64120050			
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(10A) / Division II, Part III, 1st Schedule	64050050			
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part III, 1st Schedule	64060061			
Payment for Goods u/s 6c(1)(a) @11% - for Toll manufacturers. For other than companies	64060084			
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			
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095			
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210			
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098			
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) @0.5%	64060051			
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013			
Payment for Goods u/s 153(1)(a) @1%	64060052			
Payment for Goods u/s 153(1)(a) @1.5%	64060053			
Payment for Goods u/s 153(1)(a) @2.5%	64060055			
Payment for Goods u/s 153(1)(a) @0.25%	64060082			
Payment for Goods u/s 153(1)(a) @5.5%	64060083			

PART-IV**SECOND SCHEDULE**

Payment for Services u/s 153(1)(b) @0.5%	64060151		
Payment for Services u/s 153(1)(b) @1%	64060152		
Payment for Services u/s 153(1)(b) @1.5%	64060153		
Payment for Specified Services u/s 153(1)(b) @2%	64060555		
Payment for Specified Services u/s 153(1)(b) @4%	64060158		
Payment for Services u/s 153(1)(b) @11%	64060172		
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211		
Receipts from Contracts u/s 153(1)(c) @8%	64060266		
Receipts from Contracts u/s 153(1)(c) @10%	64060270		
Fee for Export related Services u/s 153(2) @1%	64060352		
Export Proceeds u/s 154(1) @1%	64070254		
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		
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051		
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053		
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507		
Foreign produced TV play (single episode) u/s 236CA (2)	64150509		
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)	64150510		
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July 2024 and taxpayer was Non-ATL on date of disposed off	64220064		

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PART-IV

SECOND SCHEDULE

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

IN

Property

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

- Deductible Allowances

- Tax Credits

- Capital Assets

- Adjustable Tax

- Fixed / Final Tax

- Minimum Tax

- Computations

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
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 AGP	9011			
Taxable Income	9100			
Tax Chargeable	9200			
Normal Income Tax	920000			
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100			
WWP	920900			
Tax Reductions	9309			
Tax Credits	9329			
Turnover/Tax on Income of Cotton Ginner	9012			
Turnover / Tax Chargeable u/s 113 @0.25%	923152			
Turnover / Tax Chargeable u/s 113 @0.75%	923168			
Turnover / Tax Chargeable u/s 113 @ 0.50%	923206			
Turnover / Tax Chargeable u/s 113 @ 1.25%	923161			
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
Difference of Minimum Tax Chargeable u/s 113	923194			
Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183			
Surcharge on high earning person u/s 4AB	923184			
Tax on High Earning Persons u/s 4C	9231822			
Difference of Minimum Tax Chargeable u/s 236C (23Proviso)	923189			
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198			
Difference of Minimum Tax Chargeable	923201			
Refund Adjustment of Other Year(s) against Demand of this Year	92101			
Withholding Income Tax	9201			
Advance Income Tax	9202			
Advance Tax Paid under 147 for Builders/Developers (1980)	92025			
Advance Income Tax u/s 147(5C)	92026			
Advance Income Tax u/s 147 read with section 7F	92027			
Advance Income Tax u/s 147A	92022			
Admitted Income Tax	9203			
Demand Income Tax	9204			
Refundable Income Tax	9210			

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Amortization

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with unascertainable useful life @4%	3307				

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Depreciation

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Depreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allied items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

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PART-IV**SECOND SCHEDULE**

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

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3.5%	64010084						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @6%	64010062						
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						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADT	64050008						
Fee for advertisement services to a Non-Resident u/s 152(1AAA)	64050056						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A) (b) / Division II, Part III, 1st Schedule	64050095						
Payment for Services u/s 153(1)(b) @0.5%	64060151						
Payment for Services u/s 153(1)(b) @1%	64060152						
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210						
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013						
Payments for Contracts to a PE of a Non-Resident u/s 152(2A)(c)	64050012						
Payments for Goods to a PE of a Non-Resident u/s 152(2A)(a)	64050009						
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III, 1st Schedule	64060061						
Tax deductible from non-residents on capital gains on disposal of debt instruments/Government securities/certificates invested through FCIA/NRGA u/s 152(1DA) /Division II, Part III, 1st Schedule	64050050						
Payment for Goods u/s 153(1)(a) @0.25%	64060082						
Payment for Services u/s 153(1)(b) @1.5%	64060153						
Payment for Goods u/s 153(1)(a) @0.5%	64060051						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Goods u/s 153(1)(a) @2.5%	64060055						
Payment for Goods u/s 153(1)(a) @5.5%	64060083						
Payment for Goods u/s 60(1)(a) @11% - for Toll manufacturers. For other than companies	64060084						
Payment for Specified Services u/s 153(1)(b) @2%	64060555						
Payment for Specified Services u/s 153(1)(b) @4%	64060158						
Payment for Services u/s 153(1)(b) @11%	64060172						
Receipts from Contracts u/s 153(1)(c) @10%	64060270						
Receipts from Contracts u/s 153(1)(c) @ 8%	64060268						
Fee for Export related Services u/s 153(2) @1%	64060352						
No. of imported mobile phones u/s 148 up to 305 @ Rs. 70	64120045						
No. of imported mobile phones u/s 148 exceeding 305 up to 1005 @ Rs. 100	64120046						
No. of imported mobile phones u/s 148 exceeding 1005 up to 2005 @ Rs. 90	64120047						
No. of imported mobile phones u/s 148 exceeding 2005 up to 3505 @ Rs. 90	64120048						

PART-IV

SECOND SCHEDULE

No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3505 up to 5005 @ Rs. 3000	64120049						
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5005 @ Rs. 5200	64120050						
No. of imported mobile phones under CBU category u/s 148 exceeding 3505 up to 5005 @ Rs. 5000	64120087						
No. of imported mobile phones under CBU category u/s 148 exceeding 5005 @ Rs. 11500	64120088						
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						
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053						
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051						
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150567						
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509						
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510						
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July, 2024 and taxpayer was Non-ATL on date of disposed off	64220064						
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July, 2024 and taxpayer was on ATL on date of disposed off	64220065						
Export Proceeds u/s 154(I) @1%	64070054						
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211						

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

Option Out of PTR

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151						
Sale Proceeds of goods to exporter u/s 154(3)	64070152						
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
Export Proceeds u/s 154(3C)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090151						
Export of services u/s 154A @1%	64060285						
Export of Services u/s 154A @ 0.25%	64060290						

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Payments  Unclaimed Payments Not Available! Reload  Claimed Payments Not Available!  Payment Summary Not Available!								

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute					
Directors / Proprietor / Member / Partner Add Directors / Proprietors / Members / Partners <table> <tr> <td>Registration No*</td> <td>Proprietor/Member/Partner *</td> <td>% in Capital*</td> <td>Capital Amount*</td> <td>Add</td> </tr> </table>  Directors / Proprietors / Members / Partners There are no directors/Proprietors/Members/Partners added at the moment. Please add by using the form above.									Registration No*	Proprietor/Member/Partner *	% in Capital*	Capital Amount*	Add
Registration No*	Proprietor/Member/Partner *	% in Capital*	Capital Amount*	Add									

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Attachments								
Final Accounts (3000) ADD FILE			Manufacturing and Trading / Profit and Loss Accounts statements (9230) ADD FILE					

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Attributes								
Business Sector-1 Select option				Business Sector-2 Select option				
Business Sector-3 Select option				Business Sector-4 Select option				
Business Sector-5 Select option				Residence Status Select option				
Special Tax Rate for Dividend covered under ADDT 				Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT 				
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT 				Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT 				
Professional AOP Firm defined under Part-I of the First Schedule Select option				Enlistment Date 				
Class for Issuance / Renewal of License u/s 236J Select option								

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Electronic Return for Individual

Full Name: Registration No: Transaction Date: Document Date: Tax Year: 2025 Due Date: Submission Date:

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

Employment

Salary

Property

Business

Capital Assets

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Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income from Salary	1000			
Pay, Wages or Other Remuneration (including Arrears of Salary)	1009			
Allowances	1049			
Pension / Annuity w/o 12(2)(f)	1006			
Expenditure Reimbursement	1059			
Value of Perquisites (including Transport Monetization for Government Servants)	1089			
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099			

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

Employment

Property

Receipts / Deductions

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
1/5th of Rent of Building for Repairs	2021			
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 HEFC / 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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	3030			
Opening Stock	3039			
Net Purchases (excluding Sales Tax, Federal Excise)	3059			
Salaries / Wages	3071			
Fuel	3072			
Power	3073			
Gas	3074			
Stones / Spices	3076			
Repair / Maintenance	3077			
Other Direct Expenses	3083			
Accounting Amortization	3087			
Accounting Depreciation	3088			
Closing Stock	3099			
Gross Profit / (Loss)	3100			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Other Revenues	3129			
Fee for Technical / Professional Services	3101			
Accounting Gain on Sale of Intangibles	3115			
Accounting Gain on Sale of Assets	3116			
Others	3128			
Share in untaxed Income from ADP	3131			
Gain by builder/developer in excess of 10 times of tax liability under Rule 5 of Eleventh Schedule	3123			
Share in Taxed Income from ADP	3141			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Flood Tax	Amount Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199			
Rent	3151			
Rates / Taxes / Olev	3152			
Salaries / Wages / Perquisites / Benefits	3154			
Traveling / Conveyance / Vehicles Running / Maintenance	3155			
Electricity / Water / Gas	3158			
Communication	3162			
Repair / Maintenance	3165			
Stationery / Printing / Photocopies / Office Supplies	3166			
Advertisement / Publicity / Promotion	3168			
Insurance	3170			
Professional Charges	3171			
Profit on Debt (Financial Charges / Markup / Interest)	3172			
Donation / Charity	3174			
Brokerage / Commission	3176			
Other Indirect Expenses	3180			
Irrecoverable Debts Written off	3186			
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187			
Accounting (Loss) on Sale of Intangibles	3195			
Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	319501			
Accounting (Loss) on Sale of Assets	3196			
Accounting Amortization	3197			
Accounting Depreciation	3198			
Accounting Profit / (Loss)	3200			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Inadmissible Deductions	3239			
Add Backs u/s 29(2) Provision for Doubtful Debts	3201			
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202			
Add Backs Provision for Diminution in Value of Investment	3203			
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204			
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205			
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206			
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207			
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208			
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209			
Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	320901			
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(i) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213			
Add Backs u/s 21(j) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215			
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216			
Add Backs u/s 21(n) Capital Expenditure	3217			
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218			
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219			
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220			
Add Backs u/s 21(c) 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 u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902			
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903			
Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system	322905			
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901			

PART-IV

SECOND SCHEDULE

Add back u/s 21(ca) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act	3227			
Deduction on profit on debit inadmissible u/s 106A	322904			
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230			
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231			
Other Inadmissible Deductions	3234			
Add Backs Accounting (Loss) on Sale of Intangibles	3235			
Add Backs Accounting (Loss) on Sale of Assets	3236			
Add Backs Accounting Amortization	3237			
Add Backs Accounting Depreciation	3238			
Admissible Deductions	3259			
Accounting Gain on Sale of Intangibles	3245			
Accounting Gain on Sale of Assets	3246			
Tax Amortization for Current Year	3247			
Tax Depreciation / Initial Allowance for Current Year	3248			
Pre-Commencement Expenditure / Deferred Cost	3250			
Other Admissible Deductions	3254			
Tax (Loss) on Sale of Intangibles	3255			
Tax (Loss) on Sale of Assets	3256			
Unabsorbed Tax Amortization for Previous Years	3257			
Unabsorbed Tax Depreciation for Previous Years	3258			

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PREPARE PSD
CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			
Unadjusted (Loss) from Business for 2023	327023			
Unadjusted (Loss) from Business for 2024	327024			

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PART-IV**SECOND SCHEDULE**

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Employment	>								
Property	>								
Business	>								
- Manufacturing / Trading Items	>								
- Other Revenues	>								
- Management, Administrative, Selling & Financial Expenses	>								
- Inadmissible / Admissible Deductions	>								
- Adjustments	>								
- Business Assets / Equity / Liabilities	>								
- 7F Tax on Builders and Developers	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								
Wealth Statement	>								

Description	Code	Amount
Total Assets	3349	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Advances / Deposits / Prepayments	3312	
Stocks / Stores / Spares	3315	
Cash / Cash Equivalents	3319	
Other Assets	3348	
Total Equity / Liabilities	3399	
Capital	3352	
Long Term Borrowings / Debt / Loan	3371	
Trade Creditors / Payables	3384	
Other Liabilities	3398	

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Employment	>								
Property	>								
Business	>								
- Manufacturing / Trading Items	>								
- Other Revenues	>								
- Management, Administrative, Selling & Financial Expenses	>								
- Inadmissible / Admissible Deductions	>								
- Adjustments	>								
- Business Assets / Equity / Liabilities	>								
- 7F Tax on Builders and Developers	>								
Capital Assets	>								
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	>								
Wealth Statement	>								

Description	Code	Total Amount	Taxable Profit
Construction and sale of residential, commercial or other buildings @10%	3401		
Development and sale of residential commercial or other plots @15%	3402		
Construction and Development of residential, commercial or others @12%	3403		

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PART-IV**SECOND SCHEDULE**

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

Search Amount Code/Description

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PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Gains / (Loss) from Capital Assets	4000			

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

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Long Term	4006			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Securities held long term	4017			

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

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

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

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PART-IV**SECOND SCHEDULE**

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Data Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute					
Employment	Search Amount Code/Description				
Property	IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE				
Business					
Capital Assets					
Other Sources					
Receipts / Deductions					
Foreign Sources / Agriculture					
Tax Chargeable / Payments					
Wealth Statement					

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
Yield on Behalf Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	5003041			
Royalty	5002			
Profit on Debt	500312			
Loan, Advance, Deposit or Gift received in Cash	5016			
Other Receipts	5028			
Ground Rent	5004			
Rent from sub lease of Land or Building	5005			
Rent from lease of Building with Plant and Machinery	5006			
Annuity / Pension	5007			
Deductions from Other Sources	5089			
Other Deductions	5088			

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Data Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute					
Employment	Search Amount Code/Description				
Property	IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE				
Business					
Capital Assets					
Other Sources					
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Foreign Sources					
Agriculture					
Tax Chargeable / Payments					
Wealth Statement					

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Foreign Income	6000			
Foreign Property Income / (Loss)	6029			
Foreign Business Income / (Loss)	6009			
Foreign Capital Gains / (Loss)	6049			
Foreign Other Sources Income / (Loss)	6059			
Foreign Salary Income	6011			

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Employment	Search Amount Code/Description				
Property	IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE				
Business					
Capital Assets					
Other Sources					
Foreign Sources / Agriculture					
Foreign Sources					
Agriculture					
Tax Chargeable / Payments					
Wealth Statement					

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Agriculture Income	6100				

PART-IV**SECOND SCHEDULE**

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

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- Tax Credits

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- Adjustable Tax

- Final Tax

- Minimum Tax

- Average Tax

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Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Zakat u/s 50	9001			
Workers Welfare Fund u/s 80A	9002			
Educational Expenses u/s 60D	9008			
No. of Children for whom tuition fee is paid	900801			

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

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Description	Code	Total	Tax Chargeable	Amount
Income Tax on working capital u/s 99A of Ninth Schedule	900001			

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Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions	9309			
Tax Reduction for Full Time Teacher / Researcher (Except teachers of medical professions who derive income from private medical practice)	9302			
Tax Reduction on Tax Charged on Retirement Certificates / Pensioner's Benefit Account in excess of applicable rate	930101			0
Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @50%	930701			
Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @75%	930702			

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Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313			
Tax credit u/s 64D for POS machine	9332			
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901			
Investment Tax Credit for Specified industrial undertaking u/s 65G	931902			
Tax credit u/s 65G specified Industrial Undertakings	931903			
Tax Credit u/s 103	9320			
Tax Credit for Tax Paid on Share Income from AOP	9321			
Tax credit for Charitable Organizations u/s 100C	9323			
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Credit for Charitable Donations u/s 61 where the donation is made to associate	9331			

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	IN
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Tax Chargeable / Payments >
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Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
Agriculture Property excluding Farmhouse	7100		
Farmhouse	7101		
Residential Property	7102		
Commercial Property	7103		
Industrial Property	7104		
Any other immovable capital asset	7105		
Total Value of capital assets	7106		
Total value of capital assets taxable under section 7E	7107	0	0
Deemed Income under section 7E	7108		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN	إرسال
Employment										
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
- Deductible Allowances										
- Tax Chargeable										
- Tax Reductions										
- Tax Credits										
- Capital Assets										
- Adjustable Tax										
- Fixed / Final Tax										
- Minimum Tax										
- Average Tax										
- Computations										
Wealth Statement										

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Import u/s 148 @1%	64010002			
Import u/s 148 @2%	64010004			
Import u/s 148 @3%	64010006			
Import u/s 148 @4%	64010008			
Import u/s 148 @4.5%	64010009			
Import u/s 148 @5.5%	64010011			
Salary of Employees u/s 149	64020004			
Directorship Fee u/s 149(3)	64020005			
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001			+
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%	64040002			+
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040003			+
Profit on Debt u/s 151 (1)(d) from Others @15%	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 u/s 153(1)(a) @1%	64060002			
Payment for Goods u/s 153(1)(a) @1.5%	64060003			
Payment for Goods u/s 153(1)(a) @2.5%	64060005			
Payment for Goods u/s 153(1)(a) @4.5%	64060009			
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116			
Rent of Immovable Property u/s 155	64080001			+
Advance tax on cash withdrawal u/s 231AB	64100101			+
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle	64100301			+
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle	64100302			+
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303			+
Motor Vehicle Registration Fee u/s 231B(1A) (Non-ATL) @4%	64100304			+
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306			+
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310			+
Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308			+
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322			+
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309			+
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323			+
Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle	64100324			+
Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle	64100325			+
Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle	64100326			+
Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle	64100314			+
Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle	64100315			+
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle	64100317			+
Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle	64100316			+
Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle	64100318			+
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle	64100319			+
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle	64100320			+
Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle	64100321			+
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle	64100311			+

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SECOND SCHEDULE

Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) – on value of vehicle	64100312				+
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) – on value of vehicle	64100313				+
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 / Industrial Consumer u/s 235	64140050				+
Electricity Bill of Domestic Consumer u/s 235	64140101				+
Telephone Bill u/s 236(1)(a)	64150001				+
Cellphone Bill u/s 236(1)(a)	64150002				+
Prepaid Telephone Card u/s 236(1)(b)	64150003				+
Phone Unit u/s 236(1)(c)	64150004				+
Internet Bill u/s 236(1)(d)	64150005				+
Prepaid Internet Card u/s 236(1)(e)	64150006				+
Purchase by Auction u/s 236A (including renewal of license)	64150101				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407				
Withholding tax on Sale Considerations u/s 37(6) @ 10%	64220160				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	64150803				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Adjustments under 236A for Builders/Developers	64310010				
Adjustments under 236K for Builders/Developers	64310011				
Advance tax on On-Money u/s 231B(2A)	64010033				
Advance Tax on Withdrawal of Balance under Pension Fund u/c 23A of Part I of Second Schedule	64010034				
Export Proceeds u/s 147 (6C) @1%	64010037				
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				
Advance tax on foreign domestic workers u/s 231C	64151907				

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SECOND SCHEDULE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Employment									
Property									
Business									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
- Deductible Allowances									
- Tax Chargeable									
- Tax Reductions									
- Tax Credits									
- Capital Assets									
- Adjustable Tax									
- Fixed / Final Tax									
- Minimum Tax									
- Average Tax									
- Computations									
Wealth Statement									

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Fixed / Final Tax	64000101			
Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050			
Dividend u/s 150 @0%	64330056			
Dividend u/s 150 @35%	64330067			
Return on Investment in Sukuku u/s 151(1A) @ 10%	64330054			
Return on Investment in Sukuku u/s 151(1A) @ 12.5%	64330055			
Return on Investment in Sukuku u/s 151(1A) @ 25%	64330056			
Return on Investment in Sukuku to a Non-Resident u/s 152(10B) @ 10%	64330061			
Return on Investment in Sukuku to a Non-Resident u/s 152(10B) @ 12.5%	64330062			
Dividend u/s 150 @7.5%	64030052			
Dividend u/s 150 @15%	64030055			
If return on investment is exceeding 1 million on sukuku u/s 5AA @ 12.5% u/s 151(1A), u/s 152(10B)	64030091			
If return on investment is not exceeding 1 million on sukuku u/s 5AA @ 10% u/s 151(1A), u/s 152(10B)	64030092			
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090			
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			
Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040057			
Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058			
Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040056			
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040051			
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%(amount not exceeding 5 million)	64040052			
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040053			
Profit on Debt u/s 151 (1)(d) from Others @15%	64040054			
Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057			
Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096			
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			
Payment for foreign produced commercials to a Non-Resident u/s 152(18A) @ 20%	64050100			
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151			
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152			
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153			
Contract Payments to Indirect Exporter u/s 154(3B)	64070154			
Export Proceeds u/s 154(3C)	64070155			
Prize on Prize Bond u/s 156	64090051			
Winings from Crossword Puzzle u/s 156	64090052			
Winings from Raffle u/s 156	64090053			
Winings from Lottery u/s 156	64090054			
Winings from Quiz u/s 156	64090055			
Winings from Sale Promotion u/s 156	64090056			
Commission / Discount on Petroleum Products u/s 156A @12%	64090151			
Attributable income from controlled foreign company u/s 109A @ 15%	64120031			
Electricity Bill of Commercial Consumer u/s 235	64140051			
Electricity Bill of Domestic Consumer u/s 235	64140053			
Electricity Bill of Industrial Consumer u/s 235	64140052			
Lease of rights to collect tolls u/s 236A(1)	64150102			

Bonus shares issued by companies u/s 236Z	64151351			
Advance tax u/s 236C for Investment by Non-Resident	64330053			
Advance tax u/s 236K for Non-Resident Transferee	64151952			
Capital Gains on Immovable Property u/s 37(1A)	64220050			
Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			*
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July, 2024 and taxpayer was on ATL on date of disposed off	64220065			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			*
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01, 2013)	64220151			
Capital Gains on Securities u/s 37A @2.5%	64220152			
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 / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (for stock funds) u/s 37A	64220161			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159			
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30, 2022)	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64220052			
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Income from projects u/s 100D @ 20%	64310067			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072			
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066			*
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060			
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073			
Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051			
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290			
Export of services u/s 154A @1%	64060285			
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(10C) / Division IV, Part I, 1st Schedule @ 10%	64210057			
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(10D) / Division IV, Part I, 1st Schedule @ 10%	64210058			

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SECOND SCHEDULE

Payment for Goods u/s 153(1)(a) @0.25%	64060082			
Payment for Goods u/s 153(1)(a) @0.5%	64060083			
Payment for Services u/s 153(1)(b) @0.5%	64060131			
Payment for Services u/s 153(1)(b) @1%	64060132			
Payment for Services u/s 153(1)(b) @1.5%	64060133			
Payment for Specified Services u/s 153(1)(b) @2%	64060555			
Payment for Specified Services u/s 153(1)(b) @4%	64060158			
Payment for Services u/s 153(1)(b) @11%	64060172			
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211			
Receipts from Contracts u/s 153(1)(c) @8%	64060266			
Receipts from Contracts u/s 153(1)(c) @10%	64060270			
Fee for Export related Services u/s 153(2) @1%	64060352			
Export Proceeds u/s 154(1) @1%	64070054			
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			
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051			
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053			
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507			
Foreign produced TV play (single episode) u/s 236CA (2)	64150509			
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)	64150510			
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July, 2024 and taxpayer was Non-ATL on date of disposed off	64220064			

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Date

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

IN

Employment

Property

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

- Deductible Allowances

- Tax Chargeable

- Tax Reductions

- Tax Credits

- Capital Assets

- Adjustable Tax

- Fixed / Final Tax

- Minimum Tax

- Average Tax

- Computations

Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Average Tax	64000103			
Average Rate of tax for Calculation of employment termination benefits (0% To 100%)	6421005401			
Employment Termination Benefits u/s 12(8) Chargeable to Tax at Average Rate	64210054			
Average Rate of tax for Calculation of salary arrears (0% To 100%)	6421005601			
Sale Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056			

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN
Employment									
Property									
Business									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
- Deductible Allowances									
- Tax Chargeable									
- Tax Reductions									
- Tax Credits									
- Capital Assets									
- Adjustable Tax									
- Final / Final Tax									
- Minimum Tax									
- Average Tax									
Computations									
Wealth Statement									

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Income from Salary	1000			
Income / (Loss) from Property	2000			
Income / (Loss) from Business	3000	0	0	0
Gain / (Loss) from Capital Assets	4000			
Income / (Loss) from Other Sources	5000			
Foreign Income	6000			
Agriculture Income	6100			
Share in untaxed Income from AGP	3131			
Share in Taxed Income from AGP	3141			
Total Income	9000			
Deductible Allowances	9009			
Taxable Income	9100			
Tax Chargeable	9200			
Normal Income Tax	920000			
Final / Final / Minimum / Average / Relevant / Reduced Income Tax	920100			
WMP	920900			
Tax Reductions	9300			
Tax Credits	9329			
Turnover/Tax on Income of Cotton Ginners	9012			
Turnover / Tax Chargeable u/s 113 @0.25%	923152			
Turnover / Tax Chargeable u/s 113 @0.75%	923168			
Turnover / Tax Chargeable u/s 113 @ 0.50%	923206			
Turnover / Tax Chargeable u/s 113 @ 1.25%	923161			
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
Difference of Minimum Tax Chargeable u/s 113	923194			
Tax on deemed income u/s 76 @25% (Of 5% of FMV)	923183			
Surcharge on high earning person u/s 44B	923184			
Tax on High Earning Persons u/s 4C	9231822			
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189			
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198			
Difference of Minimum Tax Chargeable	923201			
Refund Adjustment of Other Year(s) against Demand of this Year	92101	0	0	
Withholding Income Tax	9201		0	
Advance Income Tax	9202			
Advance Tax Paid under 147 for Builders/Developers (1000)	92025			
Advance Income Tax u/s 147(3C)	92026			
Advance Income Tax u/s 147 read with section 7F	92027			
Advance Income Tax u/s 147A	92022			
Admitted Income Tax	9203			
Demand Income Tax	9204			
Refundable Income Tax	9210			

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Wealth Statement

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREVIOUS PMS CALCULATE

Description	Code	Amount
Personal Expenses	7009	
Rent	7051	
Rates / Taxes / Charge / Gess	7052	
Vehicle Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premiums, etc.	7076	
Other Personal / Household Expenses	7087	
Contribution in Expenses by Family Members	7088	

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Wealth Statement

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREVIOUS PMS CALCULATE

Disclaimer: Values entered in Estimated/Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.

Description	Code	Amount	Estimated Current Market Value
Agricultural Property	7001		+
Commercial, Industrial, Residential Property (Non-Business)	7002		+
Business Capital	7003		+
Equipment (Non-Business)	7004		
Animal (Non-Business)	7005		
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Share / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		+
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		+
Motor vehicle (Non-Business)	7008		+
Precious Possession	7009		+
Household Effect	7010		
Personal Item	7011		
Cash (Non-Business)	7012		
Any Other Asset	7013		+
Assets held on others name (including non-Res Spouse/Dependents)	7014		+
Total Assets Inside Pakistan	7015		
Assets held outside Pakistan	7016		+
Capital or voting rights in foreign company	7018		+
Total Assets held outside Pakistan	7020		
Total Assets	7019		
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		+
Foreign liabilities	7022		
Total Liabilities	7023		
Net Assets Current Year	702001		

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	EN																																																																					
Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Wealth Statement - Personal Expenses - Personal Assets / Liabilities Reconciliation of Net Assets Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Net Assets Current Year</td> <td>703001</td> <td></td> </tr> <tr> <td>Net Assets Previous Year</td> <td>703002</td> <td></td> </tr> <tr> <td>Increase / Decrease in Assets</td> <td>703003</td> <td></td> </tr> <tr> <td>Inflows</td> <td>7049</td> <td></td> </tr> <tr> <td>Income Declared as per Return for the year subject to Normal Tax</td> <td>7031</td> <td></td> </tr> <tr> <td>Income Declared as per Return for the year Exempt from Tax</td> <td>7032</td> <td></td> </tr> <tr> <td>Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax</td> <td>7033</td> <td></td> </tr> <tr> <td>Adjustments in Inflows</td> <td>7034</td> <td></td> </tr> <tr> <td>Foreign Remittance</td> <td>7035</td> <td></td> </tr> <tr> <td>Inheritance</td> <td>7036</td> <td></td> </tr> <tr> <td>Gift</td> <td>7037</td> <td></td> </tr> <tr> <td>Gain on Disposal of Assets, excluding Capital Gain on Immovable Property</td> <td>7038</td> <td></td> </tr> <tr> <td>Income Attributable to Receipts (Builders/Developers)</td> <td>7039</td> <td></td> </tr> <tr> <td>Others</td> <td>7048</td> <td></td> </tr> <tr> <td>Deemed Income declared as per Return for the year</td> <td>7043</td> <td></td> </tr> <tr> <td>Outflows</td> <td>7099</td> <td></td> </tr> <tr> <td>Personal Expenses</td> <td>7089</td> <td></td> </tr> <tr> <td>Adjustments in Outflows</td> <td>7098</td> <td></td> </tr> <tr> <td>Gift</td> <td>7091</td> <td></td> </tr> <tr> <td>Loss on Disposal of Assets</td> <td>7092</td> <td></td> </tr> <tr> <td>Unreconciled Amount</td> <td>703000</td> <td></td> </tr> <tr> <td>Assets Transferred / Sold / Gifted / Donated during the year</td> <td>703004</td> <td></td> </tr> </tbody> </table>										Description	Code	Amount	Net Assets Current Year	703001		Net Assets Previous Year	703002		Increase / Decrease in Assets	703003		Inflows	7049		Income Declared as per Return for the year subject to Normal Tax	7031		Income Declared as per Return for the year Exempt from Tax	7032		Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033		Adjustments in Inflows	7034		Foreign Remittance	7035		Inheritance	7036		Gift	7037		Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		Income Attributable to Receipts (Builders/Developers)	7039		Others	7048		Deemed Income declared as per Return for the year	7043		Outflows	7099		Personal Expenses	7089		Adjustments in Outflows	7098		Gift	7091		Loss on Disposal of Assets	7092		Unreconciled Amount	703000		Assets Transferred / Sold / Gifted / Donated during the year	703004	
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Intangibles with unascertainable useful life @4%	3307																																					

PART-IV

SECOND SCHEDULE

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

Depreciation

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BP)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CP)
Depreciation	334802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

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

Minimum Tax

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3.5%	64010084						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @6%	64010062						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part II, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part II, 1st Schedule	64050055						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098						
Fee for advertisement services to a Non-resident u/s 152(1AAA)	64050056						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	64050095						
Payment for Services u/s 153(1)(b) @0.5%	64060151						
Payment for Services u/s 153(1)(b) @1%	64060152						
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	64340210						
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part II, 1st Schedule	64050013						

PART-IV**SECOND SCHEDULE**

Payments for Contracts to a PE of a Non resident u/s 152(2A)(c)	64000012								
Payments for Goods to a PE of a Non resident u/s 152(2A)(a)	64000009								
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(10) /Division II, Part II, 1st Schedule	64060061								
Tax deductible from non-residents on capital gains on disposal of debt instruments/Government securities/certificates invested through FCIA/NRIIA u/s 152(10A) /Division II, Part II, 1st Schedule	64000030								
Payment for Goods u/s 153(1)(a) @0.25%	64060062								
Payment for Services u/s 153(1)(b) @1.5%	64060153								
Payment for Goods u/s 153(1)(a) @0.5%	64060051								
Payment for Goods u/s 153(1)(a) @1%	64060052								
Payment for Goods u/s 153(1)(a) @1.5%	64060053								
Payment for Goods u/s 153(1)(a) @2.5%	64060055								
Payment for Goods u/s 153(1)(a) @5.5%	64060063								
Payment for Goods u/s 153(1)(a) @11% - for Tail manufacturers. For other than companies	64060084								
Payment for Specified Services u/s 153(1)(c) @2%	64060555								
Payment for Specified Services u/s 153(1)(c) @4%	64060158								
Payment for Services u/s 153(1)(b) @11%	64060172								
Receipts from Contracts u/s 153(1)(c) @10%	64060270								
Receipts from Contracts u/s 153(1)(c) @ 8%	64060266								
Fee for Export related Services u/s 153(2) @1%	64060352								
No. of imported mobile phones u/s 148 up to 305 @ Rs. 70	64120043								
No. of imported mobile phones u/s 148 exceeding 305 up to 1005 @ Rs. 100	64120046								
No. of imported mobile phones u/s 148 exceeding 1005 up to 2005 @ Rs. 900	64120047								
No. of imported mobile phones u/s 148 exceeding 2005 up to 3505 @ Rs. 970	64120048								
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3505 up to 5005 @ Rs. 3000	64120049								
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5005 @ Rs. 5200	64120050								
No. of imported mobile phones under CBU category u/s 148 exceeding 3505 up to 5005 @ Rs. 5000	64120067								
No. of imported mobile phones under CBU category u/s 148 exceeding 5005 @ Rs. 11500	64120068								
Brokerage / Commission u/s 233 @0%	64120060								
Brokerage / Commission u/s 233 @8%	64120066								
Brokerage / Commission u/s 233 @10%	64120070								
Brokerage / Commission u/s 233 @12%	64120074								
Fee for Goods Transport Contractor u/c (43C), Part IV, 2nd Schedule	64300053								
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64300051								
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150057								
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150059								
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150010								
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July,2014 and taxpayer was Non-ATL on date of disposed off	64220064								
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July,2014 and taxpayer was on ATL on date of disposed off	64220065								
Export Proceeds u/s 154(1) @1%	64070054								
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211								

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[Minimum Tax](#)
[Option out of PTR](#)
[Payment](#)
[Company Director](#)
[Attachment](#)
[Attribute](#)

Option Out of PTR

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#) [CALCULATE](#)

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <0)
Foreign Indenting Commission u/s 154A(1)(b) / Division RA, Part II, First Schedule	94070151						
Sale Proceeds of goods to exporter u/s 154(3)	94070152						
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	94070153						
Contract Payments to indirect exporter u/s 154(3B)	94070154						
Export Proceeds u/s 154(3C)	94070155						
Commission / Discount on petroleum products u/s 156A @ 12%	94090151						
Export of services u/s 154A @ 1%	94060285						
Export of Services u/s 154A @ 0.25%	94060290						

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Payments



Unclaimed Payments
Not Available!
[UPLOAD ID](#)



Claimed Payments
Not Available!



Payment Summary
Not Available!

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[Attribute](#)

Directors / Proprietor / Member / Partner

Add Directors / Proprietors / Members / Partners

Registration No.*
 Proprietor/Member/Partner.*
 % In Capital*
 Capital Amount*
 [Add](#)



Directors / Proprietors / Members / Partners
There are no directors/Proprietors/Members/Partners added at the moment.
Please add by using the form above.

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Attachments								
Final Accounts (3000) Add File				Manufacturing and Trading / Profit and Loss Accounts statements (9230) Add File				

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Attributes								
Business Sector-1 Select option				Business Sector-2 Select option				
Business Sector-3 Select option				Business Sector-4 Select option				
Business Sector-5 Select option				No. of children for whom Educational Fee is paid 				
Residence Status Resident				Special Tax Rate for Dividend covered under ADOT 				
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT 				Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT 				
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT 				Average Tax Rate for Employment Termination Benefits u/s 12(8) 				
Relevant Tax Rate for Salary Arrears u/s 13(7) 				Enlistment Date 				
Class for Issuance / Renewal of License u/s 236J Select option								

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Electronic Return for Non-Resident having no source of income in Pakistan

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date:	Submission Date:
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5

Data
EN

Tax Chargeable / Payments >

Wealth Statement >

Q

IMPORT PREVIOUS WEALTH
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) – on value of vehicle	64100301			+
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) – on engine capacity of vehicle	64100302			+
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) – on value of vehicle	64100303			+
Electricity Bill of Domestic Consumer u/s 235	64140101			+
Telephone Bill u/s 236(1)(a)	64150001			+
Cellphone Bill u/s 236(1)(a)	64150002			+
Phone Unit u/s 236(1)(c)	64150004			+
Internet Bill u/s 236(1)(d)	64150005			+
Prepaid Internet Card u/s 236(1)(e)	64150006			+
Purchase by Auction u/s 236A (including renewal of license)	64150101			
Purchase / Transfer of Immovable Property u/s 236K	64151101			
Withholding Income Tax	9201			
Refundable Income Tax	9210			

Data

Tax Chargeable / Payments >

- Adjustable Tax

- Computations

Wealth Statement >

Q

IMPORT PREVIOUS WEALTH
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
Tax on High Earning Persons u/s 4C	9231822			

Data EN

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS WEALTH IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7087	
Contribution in Expenses by Family Members	7088	

Data EN

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses
- Personal Assets / Liabilities**
- Reconciliation of Net Assets

Search Amount Code/Description

[IMPORT PREVIOUS WEALTH](#) [IMPORT PREVIOUS RETURN](#) [PREPARE PSD](#) [CALCULATE](#)

Description	Code	Amount
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.		
Agricultural Property	7001	
Commercial, Industrial, Residential Property (Non-Business)	7002	
Business Capital	7003	
Equipment (Non-Business)	7004	0
Animal (Non-Business)	7005	
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debiture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006	
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	
Motor Vehicle (Non-Business)	7008	
Precious Possession	7009	
Household Effect	7010	
Personal Item	7011	
Cash (Non-Business)	7012	
Any Other Asset	7013	
Assets held on others name (including non-filer Spouse/Dependents)	7014	
Total Assets inside Pakistan	7015	0
Assets held outside Pakistan	7016	
Capital or voting rights in foreign company	7018	
Total Assets held outside Pakistan	7020	
Total Assets	7019	0
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	
Foreign liabilities	7022	
Total Liabilities	7029	
Net Assets Current Year	703001	0

Data EN عربي

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

[IMPORT PREVIOUS WEALTH](#) [IMPORT PREVIOUS RETURN](#) [PREPARE PSD](#) [CALCULATE](#)

Description	Code	Amount
Net Assets Current Year	703001	0
Net Assets Previous Year	703002	0
Increase / Decrease in Assets	703003	0
Inflows	7049	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in Inflows	7034	=
Foreign Remittance	7035	
Inheritance	7036	
Gift	7037	=
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
Others	7048	=
Outflows	7099	
Personal Expenses	7089	
Adjustments in Outflows	7098	=
Gift	7091	=
Loss on Disposal of Assets	7092	
Unreconciled Amount	703000	0
Assets Transferred / Sold / Gifted / Donated during the year	703004	

Electronic Foreign Income and Assets Declaration for Resident Individual

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date	Submission Date:
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Data
Attachment
EN

Wealth Statement

Personal Assets / Liabilities

Foreign Income

Description	Code	Amount	Estimated Current Market Value
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.			
Immovable Property	7002		
Foreign liabilities	7022		
Business Capital	7003		
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		
Share or interest in Foreign Trust, Foreign Company or any Foreign Entity	7017		
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		
Motor Vehicle (Non-Business)	7008		
Cash (Non-Business)	7012		
Any Other Asset (Precious Possession, Household Items, Personal Items)	7013		
Assets in Others' Name	7014		
Assets held outside Pakistan	7016		
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		
Total Liabilities	7029		
Foreign assets transferred by the person to any other person during the tax year	703005		
The consideration received for the foreign assets transferred	703006		

Data Attachment EN

Wealth Statement >

– Personal Assets / Liabilities

– Foreign Income

Search Amount Code/Description

IMPORT PREVIOUS WEALTH PREPARE PSD CALCULATE

Description	Code	Amount
Foreign Income	9000	
Foreign Income from Business	3000	
Gross Receipts Derived from Business	3009	
Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Business	3199	
Foreign Income from Capital Gain	4000	
Consideration Received	4999	
Cost	4092	
Foreign Income from Other Sources	5000	
Gross Receipts Derived from Other Sources	5029	
Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Other Sources	5089	
Foreign Income from Salary	1000	
Income Subject to Separate Taxation	7040	
Dividends	704001	
Profit on Debt	704002	
Rent from Property	704003	
Capital Gain on Disposal of Securities u/s 37(A)	704004	
Capital Gain on Disposal of Immovable Property u/s 37(1A)	704005	

Data Attachment

Attachments

Balance sheet of business (7003)

ADD FILE

Electronic Return for Manufacturer

Full Name:	Transaction Date:	Tax Year: 2025	Submission Date:
Registration No:	Document Date:	Due Date:	

Data
Payment
IN

Simplified Return of Income >

- Computations

Tax Chargeable / Payments >

Wealth Statement >

Q

IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Final / Tax / Tax Collected / Deducted	Amount Subject to Normal Tax / Tax Chargeable
Business turnover/Receipts	3009			
Cost of Sales	3030			
Opening Stock	3039			
Purchases	3059			
Other Direct Expenses	3083			
Accounting Depreciation	3088			
Closing Stock	3099			
Gross Profit	3100			
Profit & Loss Expenses	3180			
Inadmissible Tax Deductions excluding Accounting Depreciation	3234			
Admissible Tax Deductions including Accounting Depreciation	3254			
Electricity Bill	64140051			+
Tax already Paid - tele-other	640000			
Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64150000			+
Others	64990001			
Deductible Allowances	9009			
Tax Credits	9229			
Turnover / Tax Chargeable u/s 113 @ 1.25%	923161			
Tax on High Earning Persons u/s 4C	9231822			
Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183			
Net Profit / Taxable Income	9100			
Tax Chargeable	9200			
Net tax payable	9203			
Refundable Income Tax	9210			

Data **Payment** IN

Simplified Return of Income >

Tax Chargeable / Payments >

- Capital Assets

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
Agriculture Property excluding Farmhouse	7100		*
Farmhouse	7101		*
Residential Property	7102		*
Commercial Property	7103		*
Industrial Property	7104		*
Any other immovable capital asset	7105		*
Total Value of capital assets	7106		
Total value of capital assets taxable under section 7E	7107	0	0
Deemed Income under section 7E	7108		

Data **Payment** IN

Simplified Return of Income >

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7087	
Contribution in Expenses by Family Members	7088	

Data
Payment
EN

Simplified Return of Income >

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description
Q

IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Amount
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.		
Agricultural Property	7001	
Commercial, Industrial, Residential Property (Non-Business)	7002	
Business Capital	7003	
Equipment (Non-Business)	7004	
Animal (Non-Business)	7005	
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006	
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	
Motor Vehicle (Non-Business)	7008	
Precious Possession	7009	
Household Effect	7010	
Personal Item	7011	
Cash (Non-Business)	7012	
Any Other Asset	7013	
Assets in Others' Name	7014	
Total Assets inside Pakistan	7015	
Assets held outside Pakistan	7016	
Capital or voting rights in foreign company	7018	
Total Assets held outside Pakistan	7020	
Total Assets	7019	
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	
Foreign liabilities	7022	
Total Liabilities	7029	
Net Assets Current Year	703001	

Date

Payment

IN

Simplified Return of Income

Tax Chargeable / Payments

Wealth Statement

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Amount
Net Assets Current Year	703001	
Net Assets Previous Year	703002	
Increase / Decrease in Assets	703003	
Inflows	7049	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in Inflows	7034	
Foreign Remittance	7035	
Inheritance	7036	
Gift	7037	
Gain on Disposal of Assets, including Capital Gain on Immovable Property	7038	
Others	7048	
Outflows	7099	
Personal Expenses	7089	
Gift	7091	
Loss on Disposal of Assets	7092	
Adjustments in Outflows	7098	
Unreconciled Amount	703000	
Assets Transferred / Sold / Gifted / Donated during the year	703004	

Date

Payment

Payments

Unclaimed Payments

Not Available!

RELOAD

Claimed Payments

Not Available!

Payment Summary

Not Available!

Electronic Return for Traders

Full Name: Transaction Date: Tax Year: 2025 Submission Date:
 Registration No: Document Date: Due Date: /

Data Payment EN

Simplified Return of Income >
 Computations
 Tax Chargeable / Payments >
 Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Fixed / Final Tax/ Tax Collected / Deducted	Amount Subject to Normal Tax / Tax Chargeable
Business turnover/Receipts	3039			
Cost of Sales	3030			
Opening Stock	3039			
Purchases	3039			
Other Direct Expenses	3083			
Closing Stock	3099			
Gross Profit	3100			
Profit & Loss Expenses	3180			
Electricity Bill	64140051			
Tax already Paid - tele-other	640000			
Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64130000			
Others	64990001			
Tax on High Earning Persons u/s 4C	9231822			
Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183			
Net Profit / Taxable Income	9100			
Tax Chargeable	9200			
Net tax payable	9203			
Refundable Income Tax	9210			

Data Payment EN

Simplified Return of Income >
 Tax Chargeable / Payments >
 Capital Assets
 Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
Agriculture Property excluding Farmhouse	7100		
Farmhouse	7101		
Residential Property	7102		
Commercial Property	7103		
Industrial Property	7104		
Any other immovable capital asset	7105		
Total Value of capital assets	7106		
Total value of capital assets taxable under section 7E	7107	0	0
Deemed Income under section 7E	7108		

Data **Payment** **Dr** **1/1**

Simplified Return of Income >

Tax Chargeable / Payments >

Wealth Statement >

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Search Amount Code/Description

REPORT PREVIOUS RETURN PREPARE PFD CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7031	
Rates / Taxes / Charge / Cess	7032	
Vehicle Running / Maintenance	7033	
Travelling	7036	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7087	
Contribution in Expenses by Family Members	7088	

Data

Payment

EN

Simplified Return of Income >

Tax Chargeable / Payments >

Wealth Statement >

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Amount
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.		
Agricultural Property	7001	
Commercial, Industrial, Residential Property (Non-Business)	7002	
Business Capital	7003	
Equipment (Non-Business)	7004	
Animal (Non-Business)	7005	
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006	
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	
Motor Vehicle (Non-Business)	7008	
Precious Possession	7009	
Household Effect	7010	
Personal Item	7011	
Cash (Non-Business)	7012	
Any Other Asset	7013	
Assets in Others' Name	7014	
Total Assets inside Pakistan	7015	
Assets held outside Pakistan	7016	
Capital or voting rights in foreign company	7018	
Total Assets held outside Pakistan	7020	
Total Assets	7019	
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	
Foreign liabilities	7022	
Total Liabilities	7029	
Net Assets Current Year	703001	

Data

Payment

EN

Simplified Return of Income >

Tax Chargeable / Payments >

Wealth Statement >

~ Personal Expenses

~ Personal Assets / Liabilities

Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Amount
Net Assets Current Year	703001	
Net Assets Previous Year	703002	
Increase / Decrease in Assets	703003	
Inflows	7049	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in Inflows	7034	
Foreign Remittance	7035	
Inheritance	7036	
Gift	7037	
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
Others	7048	
Outflows	7099	
Personal Expenses	7089	
Gift	7091	
Loss on Disposal of Assets	7092	
Adjustments in Outflows	7098	
Unreconciled Amount	703000	
Assets Transferred / Sold / Gifted / Donated during the year	703004	

Data

Payment

Payments

Unclaimed Payments

Not Available!

RS.000

Claimed Payments

Not Available!

Payment Summary

Not Available!

Electronic Return for SME

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date:	Submission Date:
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Data Payment Attribute
IN

Simplified Return of Income

Computations

Other Sources

Tax Chargeable / Payments

Wealth Statement

Q

IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Fixed / Final Tax/ Tax Collected / Deducted	Amount Subject to Normal Tax / Tax Chargeable
Business turnover/Receipts	300101			
Cost of Sales	3030			
Opening Stock	303101			
Purchases	305101			
Other Direct Expenses	3083			
Accounting Depreciation	3088			
Closing Stock	309101			
Gross Profit	3100			
Profit & Loss Expenses	3180			
Inadmissible Tax Deductions excluding Accounting Depreciation	3234			
Admissible Tax Deductions including Accounting Depreciation	3254			
Electricity Bill	64140051			
Tax already Paid - tele-ether	640000			
Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64150000			
Others	64990001			
Deductible Allowances	900101			
Tax Credits	932101			
Turnover / Tax Chargeable	923160			
Tax on High Earning Persons u/s 4C	9231822			
Tax on deemed income u/s 7E (20% (Of 5% of FMV)	923183			
Net Profit / Taxable Income	9100			
Tax Chargeable	9280			
Net tax payable	9203			
Refundable Income Tax	9210			
Share in untaxed Income from AGP	3131			
Share in Taxed Income from AGP	3141			
WWF	920900			

Data Payment Attribute
IN

Simplified Return of Income

Other Sources

Receipts / Deductions

Tax Chargeable / Payments

Wealth Statement

Q

IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Profit on Debt	500312			

Data Payment Attribute EN انگريزي

Simplified Return of Income >
Other Sources >

Tax Chargeable / Payments >
- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Fixed / Final Tax

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
Agriculture Property excluding Farmhouse	7100		
Farmhouse	7101		
Residential Property	7102		
Commercial Property	7103		
Industrial Property	7104		
Any other immovable capital asset	7105		
Total Value of capital assets	7106		
Total value of capital assets taxable under section 7E	7107	0	0
Deemed Income under section 7E	7108		

Data Payment Attribute EN انگريزي

Simplified Return of Income >
Other Sources >

Tax Chargeable / Payments >
- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Final Tax

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Rent of Immoveable Property u/s 155	64080001			
Electricity Bill of Domestic Consumer u/s 225	64140101			
Telephone Bill u/s 236(1)(a)	64150001			
Cellphone Bill u/s 236(1)(a)	64150002			
Prepaid Telephone Card u/s 236(1)(b)	64150003			
Payment for Goods u/s 153(1)(a) @1%	64060002			
Payment for Goods u/s 153(1)(a) @1.5%	64060003			
Payment for Goods u/s 153(1)(a) @2.5%	64060005			
Payment for Goods u/s 153(1)(a) @4.5%	64060009			

Data Payment Attribute EN انگريزي

Simplified Return of Income >
Other Sources >

Tax Chargeable / Payments >
- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Final Tax

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Capital Gains on Immoveable Property u/s 37(1A)	64220050			
Capital Gains on Immoveable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 6 years	64330065			

Data Payment Attribute EN

Simplified Return of Income >

Other Sources >

Tax Chargeable / Payments >

- Capital Assets

- Adjustable Tax

- Final / Fixed / Minimum / Average / Relevant / Reduced Tax

- Final Tax

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Dividend u/s 150 @0%	64330066			
Dividend u/s 150 @35%	64330067			
Electricity Bill of Domestic Consumer u/s 235	64140053			+
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			
Profit on debt u/s 7B	64310056			+

Data Payment Attribute EN

Simplified Return of Income >

Other Sources >

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7087	
Contribution in Expenses by Family Members	7088	

Date	Payment	Attribute			EN
Simplified Return of Income > Other Sources > Tax Chargeable / Payments >			Search Amount Code/Description Q IMPORT PREVIOUS RETURN PREPARE FSD CALCULATE		
Description	Code	Amount	Estimated Current Market Value		
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.					
Wealth Statement > - Personal Expenses - Personal Assets / Liabilities - Reconciliation of Net Assets					
Agricultural Property	7001				+
Commercial, Industrial, Residential Property (Non-Business)	7002				+
Business Capital	7003				+
Equipment (Non-Business)	7004				
Animal (Non-Business)	7005				
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006				+
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007				+
Motor vehicle (Non-Business)	7008				+
Precious Possession	7009				+
Household Effect	7010				
Personal Item	7011				
Cash (Non-Business)	7012				
Any Other Asset	7013				+
Assets held on others name (including non filer spouse/Dependents)	7014				+
Total Assets inside Pakistan	7015				
Assets held outside Pakistan	7016				+
Capital or voting rights in foreign company	7018				+
Total Assets held outside Pakistan	7020				
Total Assets	7016				
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021				+
Foreign liabilities	7022				
Total Liabilities	7025				
Net Assets Current Year	703001				

Data			Payment	Attribute	EN
Simplified Return of Income > Other Sources > Tax Chargeable / Payments > Wealth Statement > - Personal Expenses - Personal Assets / Liabilities Reconciliation of Net Assets					
Search Amount Code/Description IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE					
Description	Code	Amount			
Net Assets Current Year	703001				
Net Assets Previous Year	703002				
Increase / Decrease in Assets	703003	0			
Inflows	7049				
Income Declared as per Return for the year subject to Normal Tax	7031				
Income Declared as per Return for the year Exempt from Tax	7032				
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033				
Adjustments in Inflows	7034		+		
Foreign Remittance	7035				
Inheritance	7036				
Gift	7037				
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038				
Others	7048				
Outflows	7099				
Personal Expenses	7089				
Gift	7091				
Loss on Disposal of Assets	7092				
Adjustments in Outflows	7098		+		
Unreconciled Amount	703000	0			
Assets Transferred / Sold / Gifted / Donated during the year	703004				

[Data](#)
[Payment](#)
[Attribute](#)
EN

[Simplified Return of Income](#) >
 [Other Sources](#) >
 [Tax Chargeable / Payments](#) >
 [Wealth Statement](#) >
 [- Personal Expenses](#)

[- Personal Assets / Liabilities](#)

[- Reconciliation of Net Assets](#)

Search Amount Code/Description

[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Description	Code	Amount
Net Assets Current Year	703001	
Net Assets Previous Year	703002	
Increase / Decrease in Assets	703003	
Inflows	7049	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in Inflows	7034	
Foreign Remittance	7035	
Inheritance	7036	
Gift	7037	
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
Others	7048	
Outflows	7099	
Personal Expenses	7089	
Gift	7091	
Loss on Disposal of Assets	7092	
Adjustments in Outflows	7098	
Unreconciled Amount	703000	
Assets Transferred / Sold / Gifted / Donated during the year	703004	

[Data](#)
[Payment](#)
[Attribute](#)

Payments

Unclaimed Payments

Not Available!

[RELOAD](#)

Claimed Payments

Not Available!

Payment Summary

Not Available!

The screenshot shows a web interface for the IRIS tax return system. At the top, there are three tabs: 'Data', 'Payment', and 'Attributes'. The 'Attributes' tab is currently selected and highlighted in purple. Below the tabs, the section is titled 'Attributes'. There is a single form field with the label 'Do you want to opt for final tax regime?'. The field contains the text 'Please select Option' and has a small downward arrow on the right side, indicating it is a dropdown menu.

2. Any changes in the return available in IRIS shall be deemed to have always been present, however, this will not cause any prejudice to the taxpayers having filed the return prior to the change.
3. This Notification shall be applicable for the tax year, 2025.

]

¹[Part-II-ZD

Simplified Electronic Return for Individuals

The screenshot shows the IRIS (Income Tax Return) filing interface. At the top, there is a navigation bar with various menu items: Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNPBP, Withholding / Advance Tax, Payments, Jurisdiction, Sales Tax, RMS, Invoice Management, and MIS. Below this, the main header displays 'Income Tax Return' and 'Income Source'. A 'Save and exit' button is visible in the top right corner.

The main content area is divided into two sections. On the left is a vertical sidebar with a list of steps: Start, Income Sources, Income Details, Withholding Taxes, Tax Relief, Reductions & Credits, Wealth Statement, Capital Assets, Wealth Reconciliation, Tax Return Summary & Undertaking, and Verification and Confirmation. The 'Start' step is currently selected and highlighted.

The main content area on the right is titled 'Start filing your income tax return'. It contains the following text: 'The **Tax Year 2025** cycle runs from 01 July 2024 to 30 June 2025. The **deadline** for filing your income tax return is 30 September 2025.' Below this, there is a question: 'Were you **present in Pakistan for 183 days** or more during the Tax Year 2025 (from 01 July 2024 to 30 June 2025)?'. There are two buttons, 'Yes' and 'No', for the user to select. At the bottom of the main content area, there is a 'Continue >' button.

¹ Part-II-ZD added by S.R.O. 1561(I)/2025 dated 18.08.2025.

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Payment for Services

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Your salary

We have pre-filled details of **your salary** for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Employer name / NTN

☐ I can't find my employer's name or NTN

Gross salary

Transportation benefit

Tax deducted from salary

Salary allowances exempt from tax

Did you receive any salary arrears or employment termination benefits from your employer or any additional salary from a different employer?

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Payment for Services

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your pension

Please enter details of **your pension** for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Employer name / NTN

☐ I can't find my employer's name or NTN

Gross pension

Do you receive any additional pension from a different employer?

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Payment for Services

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your rent from property

Please enter details of **your rental income from property** for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Rent from property

Rental income (incl. service charges)

Do you want to declare any receipts other than rent, or claim any deductions against rent from property?

Yes No

Back Next

Start

Income Sources

Income Details

Salary

Payment for Services

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your details of payment for services

Please provide details of **payment for services** received during the Tax Year (01 July 2024 to 30 June 2025).

Gross revenue (incl. Sales Tax)	Sales Tax	Gross revenue (excl. Sales Tax)	Income tax rate (Minimum Tax)	Income tax deducted on gross revenue (incl. Sales Tax)	Income tax deducted on gross revenue (excl. Sales Tax)	Actions
No data display						

+ Add payment

Service-related expenses

0

Back Next

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Payments for Services

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your profit on bank account

We have pre-filled details of **your profit on bank account** during the Tax Year 2025 (01 July 2024 to 30 June 2025).

Other Sources Details

Profit on bank account

Do you want to edit pre-filled income details on this page?

Yes No

< Back

Next >

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Payments for Services

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your dividends

We have pre-filled details of **your dividends** during the Tax Year 2026 (01 July 2024 to 30 June 2026).

Other Sources Details

Dividends

Do you want to edit pre-filled income details on this page?

Yes No

< Back

Next >

Your withholding taxes

We have pre-filled details of **your taxes withheld** during the Tax Year 2025 (01 July 2024 to 30 June 2025).

Adjustable Tax ⓘ

Tax Deducted on Salary
Tax Deducted on Cash Withdrawals
Tax Deducted on Credit / Debit Card Transactions
Tax Deducted on Phone / Internet Bill
A. Total Adjustable Tax

Minimum Tax ⓘ

Tax Deducted on Payment for Services
B. Total Minimum Tax

Final Tax ⓘ

Tax Deducted on Profit on Bank Account
Tax Deducted on Dividends
Tax Deducted on Electricity Bill
C. Total Final Tax

Total Withholding Taxes ⓘ

A. Total Adjustable Tax
B. Total Minimum Tax
C. Total Final Tax
D. Total Withholding Taxes (A + B + C) = Total Adjustable Tax + Total Minimum Tax + Total Final Tax

Do you want to report any withholding taxes other than those mentioned above?

Tax Relief, Reductions & Credits

Your responses to the questions below will help us determine whether or not you qualify for tax relief in the form of **deductible allowances, tax reductions and tax credits** which reduce your taxable income and/or tax liability for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Were you a full-time researcher or teacher in an educational institute during the Tax Year 2025?

Did you pay tuition fee for your children's education during the Tax Year 2025?

Did your bank deduct Zakat from your bank account, or did you make any Zakat payments to a recognized Zakat collection authority during the Tax Year 2025?

Do you want to claim tax relief for any area other than those mentioned above?

- Start
- Income Sources
- Income Details
- Withholding Taxes
- Tax Relief, Reductions & Credits
- Wealth Statement**
- Capital Assets
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Re-enter bank account details

We have displayed your previously-added bank account details below. Please **re-enter your bank account details** for verification purposes.

Your Bank Account Details From Last Year's Income Tax Return

Re-enter Your Bank Account Details

Please enter the 25-digit IBAN for your bank account and provide the closing balance as of 30 June 2025.

IBAN

Account closing balance (as of 30 June 2025)

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- Start
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- Income Details
- Withholding Taxes
- Tax Relief, Reductions & Credits
- Wealth Statement**
- Capital Assets
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- Tax Return Summary & Undertaking
- Verification and Confirmation

Add bank account(s)

According to our records, the following bank account(s) belong to you and will be added to your personal assets. Please **provide the closing balance for your bank account(s)** as of **30 June 2025**.

Bank name

Account type

IBAN

Account closing balance (as of 30 June 2025)

Re-enter property details
We have displayed your previously-added property details below. Please **re-enter your property details** so that our records reflect updated and complete information.

Your existing property details

Property type

Property details

Re-enter your property details

Property description

Property type

Measurement unit

Declared cost

Country

City

Area / Housing society

House / Street / Block

[< Back](#) [Next >](#)

Your personal assets and liabilities
Please review your **personal assets and liabilities** below and update them to reflect their status during the Tax Year 2025 (1 July 2024 to 30 June 2025).

A. Assets in Pakistan [+ Add item](#)

Cash in hand

Bank Accounts

Motor Vehicles

Property

Investments

Previous Possessions

Receivables

Any Other Assets

Total Personal Assets

B. Liabilities in Pakistan [+ Add item](#)

* You don't have added any liability.

Total Liabilities

Net Assets

Net Assets (A-B) = Total Assets - Total Liabilities

Change in Net Assets

Net Assets (as of 30 Jun 2025)

Net Assets (as of 30 Jun 2024)

Change in Net Assets = Net Assets (as of 30 Jun 2025) - Net Assets (as of 30 Jun 2024)

Do you have any assets or liabilities outside Pakistan?

[Yes](#) [No](#)

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Select a property for exclusion from tax

You are allowed to exclude one property from tax on deemed income under Section 7E for the Tax Year 2025 (01 July 2024 to 30 June 2025). Please select one property from the options displayed below.

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Select any additional property(ies) for exclusion from tax

If you have any **additional property(ies) that are excluded from tax on deemed income** under Section 7E for the Tax Year 2025 (1 July 2024 to 30 June 2025), please select them from the list below.

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Provide Fair Market Value (FMV) of property(ies)

Please provide the Fair Market Value (FMV) of your property(ies) listed below.

Property(ies)

Fair market value

Calculated tax

[Download F36 Property Valuation Sheet](#)

Back

Next

Income Tax Rules, 2002

1066

Your money coming in

Please review details of your **money coming in** during the Tax Year 2026 (1 July 2024 to 30 June 2026) and update it if required.

Your Money Coming In Calculate

Foreign Income	
Foreign Retirement	
Gift Received	
Inheritance	
Other	
Total Money Coming In	

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Your money going out

Please review details of your **money going out** during the Tax Year 2026 (1 July 2024 to 30 June 2026) and update it if required.

🔗 We have pre-filled the table below by using the following formula:

$$\text{Total Money Going Out} = \text{Total Money Coming In} - \text{Change in Net Assets}$$

Your Money Going Out Calculate

Personal Expenses (Your Contribution)	
Personal Expenses (Family Member's Contribution)	
Gift Given	
Other	
Total Money Going Out	

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Your income tax return summary

Summary 🔗

Total Income 🔗	
Total Tax Deducted / Refd 🔗	
Balance Tax Payable 🔗	

[View Tax Calculations](#)

Download

You can download and review your draft income tax return before submission.

[Download Income Tax Return \(Draft\)](#)

☐ I hereby affirm that the information provided on this page is true.

[< Back](#) [Submit Income Tax Return](#) 🔗

Start

Income Sources

Income Details

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your income tax return summary

Summary

Total Income

Total Tax Deducted / Tax

Balance Tax Payable

Has Tax Deduction

Total income

A. Income liable to Normal Tax

B. Income Liable to Minimum Tax

C. Income Liable to First Tax

D. Income Liable to Tax on Dividend Income

E. Tax exempt Income

Taxable income

G. Deductible Allowances

Balance Tax Payable

I. Tax Liability

J. Tax Reductions

K. Tax Credits

L. Withholding Taxes

M. Advance Taxes

N. Admitted Taxes

Download

You can download and review your draft income tax return before submission.

Download Income Tax Return (PDF)

☐ I hereby affirm that the information provided on this page is true.

[< Back](#) [Submit Income Tax Return](#)

Start

Income Sources

Income Details

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Enter verification code

Please enter the **6-digit verification code** sent to your registered mobile number ending in

Resend code in 00:45

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The screenshot shows a web interface for tax return submission. On the left is a dark sidebar with a vertical list of steps: Start, Income Sources, Income Details, Withholding Taxes, Tax Relief, Reductions & Credits, Wealth Statement, Wealth Reconciliation, Tax Return Summary & Uncertaining (highlighted in purple), and Verification and Confirmation. The main content area has a large green circle with a white checkmark at the top. Below it, the heading 'Income tax return submitted' is centered. A green banner with a checkmark icon contains the text 'Your income tax return was submitted on'. Below this, a message states: 'Your income tax return for the Tax Year 2025 (1 July 2024 to 30 June 2025) has been successfully submitted.' Another line of text says: 'Your tax refund has been transferred to your bank account with the account number ending in'. At the bottom, there are two blue buttons: 'Download Income Tax Return (PDF)' and 'Go to Dashboard →'.

2. Any changes in the return available in IRIS shall be deemed to have always been present, however, this will not cause any prejudice to the taxpayers having filed the return prior to the change.
3. This Notification shall be applicable for the tax year 2025.]

¹[Part-II-ZE, Part-II-ZF, Part-II-ZG and Part-II-ZH

Electronic Return for Individuals

IRIS FBR

Please select your sources of income for the tax year:

☒ Income from Salary ☐ Property Rental Income ☐ Income from Other Sources ☐ Income from Business ☐ Capital Gain ☐ Income from Foreign Sources and Assets ☐ Income from Agriculture ☐ No Income

Are you a Tax Resident of Pakistan as per sections 62 to 64 of ITO, 2001? ☐ Yes ☒ No

Summary of Economic Transactions Tax period: July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention by your Assessments by the tax authority.

Note: Please review available data of your economic transactions for the selected Tax Year. This is a machine-generated data which takes its pricing as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHELD

Description	Debitive Value	Tax Withheld
[Empty table body]		

Workload Transfer Data | Run Batch Filing

Registration | Declaration | Asset Declaration | Audit / Amendment | Rectification | Appeals | Refund | ChDRI | Withholding / Advance Tax | Payments | Sanctions | Sales Tax | RMC | Invoice Management | MIS

Now 2025 11475: Return of Income Filed voluntarily for complete year

Save Submit Work Close

DATA | Assessment | Declaration | Business Details | Payment | Attachment

50 22

Employment **Salary**

See all Income Code Descriptions

ADD NEW CODE DESCRIPTION | SUMMARY OF ECONOMIC TRANSACTIONS | TAXABLE

Income from Salary

Employee Details

+ ADD EMPLOYED DETAILS

Description	Code	Total Income	Subject to Final Tax	Subject to Foreign Tax	Subject to Reduced Income
Total Income from Salary	1000				
Pay Wages or Other Remuneration	1000				
Amount of Salary	1000				
Advances	1000				
Pension / Annuity (s/s 122B)	1000				
Superannuation	1000				
Value of Benefits (including Transport Allowance for Government Servants)	1000				
Wages or salary or an addition to pay Wages or Other Remuneration (including Employment Termination Benefits) withdrawn from pension fund exceeding 50% of the accumulated balance	1000				

Print View

¹ Part-II-ZE, Part-II-ZF, Part-II-ZG and Part-II-ZH added by the S.R.O. 1495 dated 02.09.2026.

The screenshots show the eFiling system interface for adding and viewing tax deductions. The top screenshot shows the 'Add New Deduction' button, and the bottom screenshot shows the 'Add New Deduction' button and a table of existing deductions.

Description	Code	taxable amount	Tax Deducted
Adjustable Tax			
Salary of Employee u/s 144	64220004		
Shareholding Fee u/s 148(3)	64220005		
Fixed Tax			
Average Tax			

PART-IV

SECOND SCHEDULE

Registration • Declaration • Asset Declaration • Audit / Assessment • Rectification • Appeals • Refund • DRRP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • ITRs • Income Management • MIS

INRIS Year 2024
134% (Status of income filed voluntarily for complete year)

Save Submit Print Close

Data Assetization Depreciation Business Details Payment Attachment

Employment

Search Asset Code/Description

ADD RECORD (1/2023) SUMMARY OF ECONOMIC INDICATORS (1/2023)

Salary

Tax Deductions

Property

Business

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

116 - Wealth Statement

Tax Deductions

Adjustable Tax

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax				
144-Person exceeding Rs. 10 million	64000007			
Transportation for Government Servants (after reduction of drivers salary) u/c 127, Part I, 2nd Schedule	64710011			
Average Tax				

Save Add

Registration • Declaration • Asset Declaration • Audit / Assessment • Rectification • Appeals • Refund • DRRP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • ITRs • Income Management • MIS

INRIS Year 2024
134% (Status of income filed voluntarily for complete year)

Save Submit Print Close

Data Assetization Depreciation Business Details Payment Attachment

Employment

Search Asset Code/Description

ADD RECORD (1/2023) SUMMARY OF ECONOMIC INDICATORS (1/2023)

Salary

Tax Deductions

Property

Business

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

116 - Wealth Statement

Tax Deductions

Adjustable Tax

Final Tax

Average Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Average Tax				
Employment Termination Benefits u/c 129a Withdrawal from pension fund exceeding 10% of the accumulated balance u/c 23A Chargeable to Tax at Average Rate	64710014			
Special Tax Rate Employment Termination Benefits u/c 129a Withdrawal from pension fund exceeding 10% of the accumulated balance u/c 23A Chargeable to Tax at Average Rate				
Salary Arrears u/c 127(i) Chargeable to Tax at Relevant Rate	64710016			
Special Tax Rate Salary Arrears u/c 127(i) Chargeable to Tax at Relevant Rate				

Save Add

PART-IV

SECOND SCHEDULE

[illegible]

Registration Declaration Assets Declaration Audit / Assessment Rectification Appeals Refund LTR/ST Withholding / Advance Tax Payments Deductions Sales Tax BSO Asset Management SAC

Year 2020
17412 (Return of Income filed voluntarily for completion)

2

Details Annotations Depreciation Business Details Payments Attachments

Employment
Property

Business

Manufacturing / Trading Name
Other Revenue
Admin, Selling & Financial Expenses
Indirect/Other Deductions
Adjustments
IT Tax Exemption and Deductions
Income from Social Media Content
Tax Deductions
Balance Sheet

Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Search Amount Code Description

Other Revenue

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Reduced Tax
Other Revenue	2126				
Fee for Technical / Professional Services	2131				
Accounting Gain on Sale of Intangible	2176				
Accounting Gain on Sale of Asset	2178				
Other	2126				
Share in Unlisted Income from AGP	2121				
Share in Listed Income from AGP	2141				
Gain by Transfer/Dividend in years of 10 times of tax liability under rule 9 of Section 115B	2129				

Details Annotations Depreciation Business Details Payments Attachments

Employment
Property

Business

Manufacturing / Trading Name
Other Revenue
Admin, Selling & Financial Expenses
Indirect/Other Deductions
Adjustments
IT Tax Exemption and Deductions
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116 - Wealth Statement

Search Amount Code Description

Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Reduced Tax
Management, Administrative, Selling & Financial Expenses	2189				
Rent	2133				
Salary / Honor / Cash	2152				
Salary / Wages / Perquisites / Benefits	2154				
Boarding / Conveyance / Vehicle Running / Maintenance	2155				
Electricity / Water / Gas	2158				
Communication	2162				
Repair / Maintenance	2163				
Stationery / Printing / Photocopy / Office Supplies	2166				
Advertisement / Publicity / Promotion	2168				
Other indirect Expenses	2189				
Other Expenses					
Accounting Profit / Loss	3200				

PART-IV

SECOND SCHEDULE

Amortization	Depreciation	Business Details	Payment	Charitable
Amortization Property Business Manufacturing / Trading Items Other Revenues Admin, Selling & Financial Expenses Investment/Other Income Adjustments 33 Tax Bundles and Developments Income from Social Media Content Tax Deduction Balance Sheet Capital Gain Other Sources Foreign Sources Agriculture Tax Chargeable / Payments 114 - Wealth Statements	Search All Assets (Auto-Discover)	Admin, Selling & Financial Expenses		
Description	Cost	Total Amount	Subject to Fixed Tax	Subject to Income Tax
Other Income Expenses	0.00	0.00		
Other Expenses				
Insurance	0.00	0.00		
Professional Charges	0.00	0.00		
Health and Dental Insurance Charges / Medicare / Long-term	0.00	0.00		
Charitable / Charity	0.00	0.00		
Workings / Commission	0.00	0.00		
Investment/Other Income	0.00	0.00		
Charitable/Charity / Other / Taxes / Fixed Assets / Other	0.00	0.00		
Accounting/Income on Sale of Assets	0.00	0.00		
Contribution to an Approved gratuity Fund / Pension Fund / Superannuation Fund	0.00	0.00		
Accounting/Income on Sale of Assets	0.00	0.00		
Accounting/Amortization	0.00	0.00		
Accounting/Depreciation	0.00	0.00		
Accounting Profit / Loss	0.00	0.00		

The screenshot displays the eFileRS software interface. At the top, a navigation bar includes links for Employment, Deductions, Assets Declaration, Self / Annuity, Withdrawal, Appeal, Refund, Draft, Filing History, Address for Payments, Deductions, Sales Tax, Other, and Income Management. Below this, a sidebar on the left lists various tax categories: Employment, Property, Business, Capital Gain, Other Sources, Foreign Sources, Agriculture, Tax Charitable / Payments, and 1099 / W-2/1043 Statement. The 'Business' section is currently selected and expanded, showing a list of business-related items. The main area displays a table with the following columns: Description, Code, Total Amount, Subject to Final Tax, Subject to Penalties, and Subject to Monthly Tax. The table contains two rows: 'Nonresidential Depreciation' with a Total Amount of \$2,790 and 'Residential Depreciation' with a Total Amount of \$2,580. The interface is clean and professional, with a white background and blue accents.

Date	Amortization	Depreciation	Business Details	Payment	Attachment																																																																																																																																																																																																																																										
Employment			Search Ahead Code/Description	CL	ADD SECOND SOURCE SELECTED BY ECONOMIC STIMULUS PAY (CHECK)																																																																																																																																																																																																																																										
Property			Mortgage/Addressable Deductions																																																																																																																																																																																																																																												
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<tr> <td>Add Backs u/s 218: New / Renewal for reduction of interest rate / regulation</td> <td>218</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 219: Personal Expenditure</td> <td>219</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 210: Profit on Sale / Brokerage / Commission / Salary / remuneration paid by an AOP to its member</td> <td>210</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 215: Expenditure under a single account paid exceeding prescribed amount not paid through prescribed mode</td> <td>215</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 216: Salary exceeding prescribed amount not paid through prescribed mode</td> <td>216</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 217: Capital Expenditure</td> <td>217</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 218: Expenditure attributable to non-business income</td> <td>218</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 245: Deduction allowed previously in deduction not paid in that year</td> <td>245</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 281: Losses from non-admissible</td> <td>281</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 219: Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit</td> <td>219</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Tax Gain on Sale of Intangibles</td> <td>225</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Tax Gain on Sale of Assets</td> <td>224</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 210: Commission or bonus of 2.5% of gross amount of supplies to a person not appearing in 40L in their Schedule of Sales Tax Act</td> <td>210</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 281: Losses from non-admissible on account of cost of passenger transport vehicle exceeding 5.5 lakhs Rupees</td> <td>281</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 219: Untaxed Gifts exceeding prescribed amount not paid through prescribed mode</td> <td>219</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 217: Expenditure attributable to sale for person required to be registered under Sales Tax but not registered</td> <td>217</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Deduction on profit or credit inductible u/s 10AA</td> <td>10AA</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs u/s 215: Expenditure attributable to salary for non-integration of business with TDS system</td> <td>215</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Pre-Commencement Expenditure / Deferred Cost</td> <td>219</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>7.5% of value addition of products used in the 3rd year to the Sales Tax Act, 1990 who are not registered under the GST 1990 and not appearing in the Sales Tax return for under the 1990</td> <td>219</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Other inductible Deductions</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Accounting based on Sale of Intangibles</td> <td>225</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Accounting based on Sale of Assets</td> <td>224</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Accounting advertisement</td> <td>227</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Add Backs Accounting Depreciation</td> <td>219</td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Indeductible Deductions</td> <td></td> <td>\$239</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Description	Code	Total Amount	Subject to First Tax	Subject to Exemption	Subject to Normal Tax	Indeductible Deductions		\$239				Add Backs u/s 280: Provision for Doubtful Debt	280				0	Add Backs Provision for Obsolete Stocks / Bonds / Shares / Fixed Assets	282				0	Add Backs Provision for Depreciation on Value of Shareholdings	283				0	Add Backs u/s 218: Provision for Reserves / Funds / Amounts credited to Reserves / Funds or Capitalized	218				0	Add Backs u/s 214: Dividend / Tax levied on Profits / Gains	214				0	Add Backs u/s 219: Amount of Tax Deducted at Source	219				0	Add Backs u/s 210: Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	210				0	Add Backs u/s 215: Entertainment Expenditure above prescribed limit	215				0	Add Backs u/s 216: Contributions to Unincorporated / Unregistered Fund	216				0	Add Backs u/s 217(a): Excess of 50% of Contribution to an Approved Gratuity Fund / Pension Fund / Superannuation Fund	217(a)				0	Add Backs u/s 217(b): Contributions to Funds not under effective arrangement for deduction of Tax at source	217(b)				0	Add Backs u/s 218: New / Renewal for reduction of interest rate / regulation	218				0	Add Backs u/s 219: Personal Expenditure	219				0	Add Backs u/s 210: Profit on Sale / Brokerage / Commission / Salary / remuneration paid by an AOP to its member	210				0	Add Backs u/s 215: Expenditure under a single account paid exceeding prescribed amount not paid through prescribed mode	215				0	Add Backs u/s 216: Salary exceeding prescribed amount not paid through prescribed mode	216				0	Add Backs u/s 217: Capital Expenditure	217				0	Add Backs u/s 218: Expenditure attributable to non-business income	218				0	Add Backs u/s 245: Deduction allowed previously in deduction not paid in that year	245				0	Add Backs u/s 281: Losses from non-admissible	281				0	Add Backs u/s 219: Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	219				0	Add Backs Tax Gain on Sale of Intangibles	225				0	Add Backs Tax Gain on Sale of Assets	224				0	Add Backs u/s 210: Commission or bonus of 2.5% of gross amount of supplies to a person not appearing in 40L in their Schedule of Sales Tax Act	210				0	Add Backs u/s 281: Losses from non-admissible on account of cost of passenger transport vehicle exceeding 5.5 lakhs Rupees	281				0	Add Backs u/s 219: Untaxed Gifts exceeding prescribed amount not paid through prescribed mode	219				0	Add Backs u/s 217: Expenditure attributable to sale for person required to be registered under Sales Tax but not registered	217				0	Deduction on profit or credit inductible u/s 10AA	10AA				0	Add Backs u/s 215: Expenditure attributable to salary for non-integration of business with TDS system	215				0	Add Backs Pre-Commencement Expenditure / Deferred Cost	219				0	7.5% of value addition of products used in the 3rd year to the Sales Tax Act, 1990 who are not registered under the GST 1990 and not appearing in the Sales Tax return for under the 1990	219				0	Other inductible Deductions					0	Add Backs Accounting based on Sale of Intangibles	225				0	Add Backs Accounting based on Sale of Assets	224				0	Add Backs Accounting advertisement	227				0	Add Backs Accounting Depreciation	219				0	Indeductible Deductions		\$239			
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PART-IV

SECOND SCHEDULE

Data Amortization Depreciation Business Details Payments Information

Employment
Property
Business
Manufacturing/ Trading Items
Other Revenues
Admin, Selling & Financial Expenses
Indeductible/Admissible Deductions
Adjustments
IT Tax Builders and Developers
Income from Social Media Content
Tax Deduction
Balance Sheet
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Search Amount Code Description

Indeductible/Admissible Deductions

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Indeductible Deduction		3238			
Admissible Deduction		2412			
Accounting Gain on Sale of Intangibles	1040				0
Accounting Gain on Sale of Assets	1041				0
Tax Amortization for Current Year	3047				0
Tax Depreciation / Initial Allowance for Current Year	3048				0
Pre-Consolidation Adjustment - Deferred Cost	8259				0
Other Admissible Deductions	1214				0
Tax Loss on Sale of Intangibles	8273				0
Tax Loss on Sale of Assets	8274				0
Unattached Tax Amortization for Previous Years	8287				0
Unattached Tax Depreciation for Previous Years	8288				0

2412 3238

Registration Declaration Assets Declaration Audit / Assessment Notification Appeals Refund - ONPR - Withholding / Advance Tax - Payments - Satisfaction - Sales Tax - 2045 - Service Management - MIS

Data Amortization Depreciation Business Details Payments Information

Employment
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Business
Manufacturing/ Trading Items
Other Revenues
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IT Tax Builders and Developers
Income from Social Media Content
Tax Deduction
Balance Sheet
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Search Amount Code Description

Adjustments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / Loss from Business before adjustment of a. Income Depreciation / Initial Allowance / Amortization for current / previous years	8276				
Unattached Cost from Business for 2021	8277				
Unattached Cost from Business for 2022	8278				
Unattached Cost from Business for 2023	8279				
Unattached Cost from Business for 2024	8280				
Unattached Cost from Business for 2025	8281				

2412 3238

PART-IV

SECOND SCHEDULE

Registration • Declaration • Asset Declaration • Audit / Assessment • Notification • Appeals • Refund • TDS/TP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • IMS • Invoice Management • MIS

NEW 2018
116(1) Return of Income filed voluntarily for complete year

Save Submit Print Close

Data Amendment Depreciation Business Details Payment Attachment

Employment
Property
Business

Search Amount Code/Description

ADD NEW CODES SUPPORT OF ECONOMIC TRADING TERMS CANCEL

IT Tax Builders and Developers

Description	Code	Total Amount	Taxable Profit
Construction and sale of residential commercial or other buildings @12%	2401		
Development and sale of residential commercial or other plots @12%	2402		
Construction and Development of residential commercial or others @12%	2403		

ADD NEXT

Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Registration • Declaration • Asset Declaration • Audit / Assessment • Notification • Appeals • Refund • TDS/TP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • IMS • Invoice Management • MIS

NEW 2018
116(1) Return of Income filed voluntarily for complete year

Save Submit Print Close

Data Amendment Depreciation Business Details Payment Attachment

Employment
Property
Business

Search Amount Code/Description

ADD NEW CODES SUPPORT OF ECONOMIC TRADING TERMS CANCEL

Income from Social Media Content

Description	Code	Value / Amount
Total Number of Posts During the Year	3401	
Average Number of Views for Content	3402	
Declared Revenue	3403	
Actual Total Remuneration Received in Cash and Kind	3404	
Total Revenue	3405	
Total Expenses	3406	
Income from Social Media Contents upto ITC	3407	

ADD NEXT

Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - Disput - Withholding / Advance Tax - Payments - Audits/Check - Sales Tax - ITR - Income Management - MIS

Year 2020
1447 (Return of Income Not submitted for complete year)

File Submit Add Print Close

Details Amortization Depreciation Business Details Payment Adjustment

Employment
Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
ITA - Wealth Statement

Search Amount Code Description

ADD NEW CODES SELECT LINKED TO EXISTING SELECT NEW CANCEL

Tax Deduction

Adjustable Tax

Final Tax

Minimum Tax

ADD RESET

Year 2020
1447 (Return of Income Not submitted for complete year)

File Submit Add Print Close

Details Amortization Depreciation Business Details Payment Adjustment

Employment
Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
ITA - Wealth Statement

Search Amount Code Description

ADD NEW CODES SELECT LINKED TO EXISTING SELECT NEW CANCEL

Tax Deduction

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax			

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax				

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Adjustable Taxable Income	Tax on Adjusted Taxable Income	Difference or Minimum Tax Chargeable
Minimum Tax							

ADD RESET

State	Amortization	Depreciation	Business Details	Payment	Attachment																																										
Employment	Report Amount Code Description																																														
Property	Tax Deduction																																														
Business	Adjustable Tax <table border="1"> <tbody> <tr> <td>Import u/s 148 @ 1%</td> <td>64010002</td> <td></td> </tr> <tr> <td>Import u/s 148 @ 2%</td> <td>64010004</td> <td></td> </tr> <tr> <td>Import u/s 148 @ 3%</td> <td>64010006</td> <td></td> </tr> <tr> <td>Import u/s 148 @ 4%</td> <td>64010008</td> <td></td> </tr> <tr> <td>Import u/s 148 @ 4.5%</td> <td>64010009</td> <td></td> </tr> <tr> <td>Import u/s 148 @ 5.5%</td> <td>64010011</td> <td></td> </tr> <tr> <td>Payment to a Non-Resident u/s 132(1) @ 30%</td> <td>64090001</td> <td></td> </tr> <tr> <td>Payment for Services u/s 138(1)(b) @ 4% u/s 142 of Part IV of Second Schedule</td> <td>64060116</td> <td></td> </tr> <tr> <td>Purchase of other Contributions by Distributors / Dealers / Wholesalers u/s 224(c)</td> <td>64180701</td> <td></td> </tr> <tr> <td>Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 33(b)</td> <td>64180702</td> <td></td> </tr> <tr> <td>Purchase by Retailers u/s 224(d)</td> <td>64180802</td> <td></td> </tr> <tr> <td>Adjustments under 224A for Builders/Developers</td> <td>64010010</td> <td></td> </tr> <tr> <td>Adjustments under 224B for Builders/Developers</td> <td>64010011</td> <td></td> </tr> <tr> <td>Export Proceeds u/s 147(1)(c) @ 1%</td> <td>64010027</td> <td></td> </tr> </tbody> </table>					Import u/s 148 @ 1%	64010002		Import u/s 148 @ 2%	64010004		Import u/s 148 @ 3%	64010006		Import u/s 148 @ 4%	64010008		Import u/s 148 @ 4.5%	64010009		Import u/s 148 @ 5.5%	64010011		Payment to a Non-Resident u/s 132(1) @ 30%	64090001		Payment for Services u/s 138(1)(b) @ 4% u/s 142 of Part IV of Second Schedule	64060116		Purchase of other Contributions by Distributors / Dealers / Wholesalers u/s 224(c)	64180701		Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 33(b)	64180702		Purchase by Retailers u/s 224(d)	64180802		Adjustments under 224A for Builders/Developers	64010010		Adjustments under 224B for Builders/Developers	64010011		Export Proceeds u/s 147(1)(c) @ 1%	64010027	
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Export Proceeds u/s 147(1)(c) @ 1%	64010027																																														
Capital Gain	Floor Tax																																														
Other Sources	Minimum Tax																																														
Foreign Sources																																															
Agriculture																																															
Tax Chargeable / Payments																																															
T16 - Wealth Statement																																															

Date	Amortization	Depreciation	Business Details	Payment	Attachment
Employment			Search Return (Spec. Services)		
Property					
Business					
Manufacturing/Trading Items					
Other Revenues					
Admin. Selling & Financial Expenses					
Immovable/Admissible Deductions					
Adjustments					
Tax on Sundry and Developments					
Income from Social Media Content					
Tax Deduction					
Source Sheet					
Capital Gain					
Other Sources					
Foreign Sources					
Agriculture					
Tax Chargeable / Payments					
T16 - Wealth Statement					
Tax Deduction Final Tax Receipts from Shipping Business of a Non-Resident (HRA) u/s 71 Income from projects u/s 1000 (g) 10% Tax Liability u/s 1000 (Read with Rule 10 of Division Schedule for Builders/Developers) Admissible income from Controlled Foreign Company u/s 1094 (g) 10% Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, Tax Schedule Payment for foreign produced contents u/s to a Non-Resident u/s 152(16A) (g) 10% Fee for offshore digital services u/s 152 (16) (g) 10% Tax deduction on payments to persons engaged in international money transfer or trade related intermediaries u/s 152(10C) / Division IV, Part I, Tax Schedule (g) 10% Tax deduction on payment to persons in a network, including payment gateway or any other persons, intermediate financial intermediaries, services u/s 152(16B) / Division IV, Part I, Tax Schedule (g) 10% Receipts from Shipping Business of a resident person u/s 7A Tax on Income of Income of Sundry u/s 7C (Income Tax Installments paid under Rule 152) Tax on Income of Income of Sundry u/s 7C (Income Tax Installments paid under Rule 152) Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, Tax Schedule Special Tax Rate Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, Tax Schedule Tax on Income of Capital Gains u/s 112, Part II, and Schedule (Income-generating and selling activity only) Commission / Discount on Premium Products u/s 154A (g) 10% You may offer this receipt under Normal Tax regime by checking all boxes Export of IT/ITES Services u/s 154A (g) 10% You may offer this receipt under Normal Tax regime by checking all boxes Foreign Rendering Commission u/s 154A(10)(a) / Division IV, Part I, Tax Schedule You may offer this receipt under Normal Tax regime by checking all boxes Export of services u/s 154A (g) 10% You may offer this receipt under Normal Tax regime by checking all boxes Payment to Non-Resident Sports Person u/s 152(16B) / Division IV, Part I, Tax Schedule (ATC) (g) 10% (Read 433, g) 10% Minimum Tax					

Details	Reconciliation	Depreciation	Business Details	Payment	Attachment
Employment			Search & Seizure Code Reconciliation		
Property					
Business			Tax Deduction		
Manufacturing/Trading Items			Minimum Tax		
Other Revenue			Import w/s 148 @ 0%	64010002	
Admission, Selling & Financial Expenses			Import w/s 148 @ 0%	64010004	
Indemnifiable/Indemnifiable Deductions			Import w/s 148 @ 0.5%	64010006	
Adjustments			Import w/s 148 @ 0.5%	64010008	
IT Tax Exemption and Deductions			Import w/s 148 @ 0.5%	64010009	
Income from Social Media Content			Import w/s 148 @ 0.5%	64010010	
Tax Deduction			No. of Imported Mobile Phones w/s 148 exceeding 1000 up to 2000 @ Rs. 300	64100041	
Balance Sheet			No. of Imported Mobile Phones w/s 148 exceeding 2000 up to 3000 @ Rs. 300	64100042	
Capital Gain			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100043	
Other Sources			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100044	
Foreign Sources			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100045	
Agriculture			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100046	
Tax Chargeable / Payments			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100047	
310 - Wealth Statement			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100048	
			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100049	
			No. of Imported Mobile Phones w/s 148 exceeding 3000 up to 3000 @ Rs. 300	64100050	
			Payment for Contracts for Construction, Assembly, or Installation to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000001	
			Payment for Services, Contracts to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000002	
			Fee for Advertisement Services to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000003	
			Payment for Goods w/s 132(1A)(3) @ 0.1% for Non-manufacturers	64000004	
			Insurance / Reinsurance Premium to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000005	
			Fee for Advertisement Services to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000006	
			Payment for Specified Services to a PE of a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000007	
			Payment for Goods to a PE of a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000008	
			Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000009	
			Special Tax Rate Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident w/s 132(1A)(3) / Division I, Part II, 1st Schedule	64000010	

PART-IV

SECOND SCHEDULE

Payment for Contracts to a PE of a Non-Resident u/s 120A(1) / Division I, Part II, 1st Schedule	6400010	0
Payment for Goods u/s 154(1)(a) @ 0%	6400031	0
Payment for Goods u/s 154(1)(a) @ 1%	6400032	0
Payment for Goods u/s 154(1)(a) @ 1.5%	6400033	0
Payment for Goods u/s 154(1)(a) @ 2%	6400034	0
Payment for Goods u/s 154(1)(a) @ 2.5%	6400035	0
Payment for Goods u/s 154(1)(a) @ 3%	6400036	0
Payment for Goods u/s 154(1)(a) @ 3.5%	6400037	0
Payment for Goods u/s 154(1)(a) @ 4%	6400038	0
Payment for Services u/s 154(1)(b) @ 0%	6400039	0
Payment for Services u/s 154(1)(b) @ 1%	6400040	0
Payment for Specified Services u/s 154(1)(b) @ 2%	6400041	0
Payment for IT/IT-enabled services u/s 154(1)(b) @ 3%	6400042	0
Fee for Oil Pipeline construction services u/s 154(1)(b) Part II, 2nd Schedule	6400043	0
Receipts from Contracts u/s 154(1)(c) @ 0%	6400044	0
Fee for Export related Services u/s 154(1)(c) @ 1%	6400045	0
Export Proceeds u/s 154(1)(c) @ 1%	6400046	0
Sale Proceeds of Goods to Exporter u/s 154(1)(c)	6400047	0
Sale Proceeds of Goods to Industrial Undertaking u/s 154(1)(c)	6400048	0
Contract Payments to Industrial Exporter u/s 154(1)(c)	6400049	0
Export Proceeds u/s 154(1)(c)	6400050	0
Brokerage / Commission u/s 223 @ 0%	6400051	0
Brokerage / Commission u/s 223 @ 2%	6400052	0
Brokerage / Commission u/s 223 @ 5%	6400053	0
Brokerage / Commission u/s 223 @ 10%	6400054	0
Fee for Carriage Services by Oil Pipeline u/s 154(1)(d) Part II, 2nd Schedule	6400055	0
Fee for Goods Transport Contractor u/s 154(1)(d) Part II, 2nd Schedule	6400056	0
No. of Episodes of Foreign and local TV Channel (as per 1st u/s 250A(1)(i))	6400057	0
Foreign produced TV play (single episode) u/s 250A(1)(i)	6400058	0
Total Duration (in seconds) for Advertisements (During Foreign Actor u/s 250A(1)(i))	6400059	0
Payment for Specified Services u/s 154(1)(e) / Division II, Part II, 1st Schedule (ATL @ 8% / Non-ATL @ 18%)	6400060	0
Payment for specified services u/s 154(1)(e) @ 0%	6400061	0
Payment for Services u/s 154(1)(e) @ 10%	6400062	0
Payment for Services u/s 154(1)(e) @ 2%	6400063	0
Receipts from Contracts u/s 154(1)(f) @ 10%	6400064	0
Payment for IT/IT enabled services u/s 154(1)(f) / Division II, Part II, 1st Schedule (ATL @ 4% / Non-ATL @ 8%)	6400065	0
Payment for Other Services to a PE of a Non-Resident u/s 154(1)(g) / Division II, Part II, 1st Schedule (ATL @ 10% / Non-ATL @ 30%)	6400066	0
Payment for Other Services to a PE of a Non-Resident u/s 154(1)(g) / Division II, Part II, 1st Schedule	6400067	0

Data Amortization Depreciation Business Details Payment Attachment

Employment Search Amount Code/Description

Property Balance Sheet

Business

☐ Manufacturing/Trading Items
☐ Other Revenues
☐ Admin, Selling & Financial Expenses
☐ Interestable/Administrative Deductions
☐ Adjustments
☐ TF Tax Builders and Deductions
☐ Income from Social Media Content
☐ Tax Deduction
☒ Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

116: Wealth Statement

Description **Code** **Amount**

Total Assets **3948**

Land (Business) 3301

Building (Business) 3302

Plant / Machinery / Equipment / Furniture (including things) 3303

Stocks in Trade / Stocks / Shares 3310

Bank Account 3320

Motor Vehicle(s) 3304

Advances / Deposits / Prepayments 3312

Cash in hand 3319

Bonds/Securities 3321

Other Assets 3348

Total Equity / Liabilities **3948**

Capital 3352

Long Term Borrowings / Debt / Loan 3371

Trade Creditors / Payables 3354

Other Liabilities 3399

Data Amortization Depreciation Business Details Payment Attachment

Employment Search Amount Code/Description

Property

Business

Capital Gain

Capital Gain on Asset / Property / Securities

Capital Gain (Loss) on Capital Asset / Property / Securities

Description **Code** **Total Amount** **Subject to Final Tax** **Subject to Exemption** **Subject to Manual Tax**

Total Capital Gain (Loss) **4030**

Capital Gain up to 37 (Capital Assets)

Description **Code** **Cost of Acquisition** **Sale / Transfer Value** **Exempt Capital Gain** **Capital Gain / Loss**

Capital Gain up to 37(Capital Assets) **4041**

Capital Gain up to 37(1A)(Property)

Description **Code** **Cost of Acquisition** **Sale / Transfer Value** **Exempt Capital Gain** **Capital Gain / Loss** **Tax Chargeable**

Capital Gain up to 37(1A)(Property) **4042**

Capital Gain up to 37A (Securities)

Description **Code** **Taxable Amount / Capital Gain / Loss** **Tax Deducted** **Tax Chargeable**

Capital Gain up to 37A (Securities) **4043**

The screenshot displays the MyIRIS software interface. At the top, a navigation bar contains links for Registration, Declaration, Asset Declaration, Asset / Assignment, Recalculation, Appeals, Refund, Output, Withholding / Advisory Tax, Payments, Jurisdiction, Sales Tax, RMC, Income Management, and MISC. Below this, a sub-header shows 'Year: 2019' and '(1415) (Before of income filed voluntarily for complete year)'. The left sidebar features a tree view with categories like Employment, Property, Business, Capital Gains, Tax Deductions (highlighted), Adjustments, Other Sources, Foreign Sources, Agriculture, Tax Chargeable / Payments, and T16 - Wealth Statement. The main content area has a search bar and buttons for 'Add New Item', 'Download All Elements', and 'Export Data'. A list of tax deduction items is shown, including 'Tax Deduction Items', 'First Tax', and 'Minimum Tax'.

Income Tax Return (ITR) Form 26A (Return of Income Tax for the complete year)

Registration - Declaration - Asset Declaration - Audit / Assessment - Notification - Appeals - Refund - DNRB - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - PFMS - Income Management - MIS

EMPLOYMENT PROPERTY BUSINESS CAPITAL GAINS TAX DEDUCTIONS ADJUSTMENTS OTHER SOURCES FOREIGN SOURCES AGRICULTURE TAX CHARGEABLE / PAYMENTS ITR - WEALTH STATEMENT

Search & Insert Data/Description

Tax Deductions

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax				
Capital Gains on Immovable Property u/s 37(1A)	64220058			
Capital Gains on Securities u/s 37A (80% where security was acquired prior to July 31, 2013)	64220151			
Capital Gains on Securities u/s 37A (20%)	64220152			
Capital Gains on Securities u/s 37A (80% Cash Settled Securities)	64220153			
Capital Gains on Securities u/s 37A (20%)	64220157			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A (15%)	64220158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (if no stock held) u/s 37A	64220159			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159			
Capital Gains on Securities u/s 37A (12.5% where securities acquired between July 01, 2013 to June 30, 2022)	64220159			
Capital Gains on Securities u/s 37A (10% where securities acquired between 1st day of July 2022 and 30th June 2025)	64220162			
Capital Gains on Securities u/s 37A (15%)	64220159			

Minimum Tax

Final Tax

Capital Gains on Immovable Property u/s 37(1A)

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Anti-Deduction Taxable Income	Tax on Anti-Deduction Taxable Income	Influence of Minimum Tax Chargeable
Minimum Tax	999913						
Tax Deductible from Non-Residents on Capital Gains on Original of Debt Instruments/Government Securities/Cash/Stocks Acquired through IPO/NRVS u/s 13(1)(DA) (Revision 3, Part 19, 1st Schedule)	64000050						

Final Tax

Minimum Tax

Tax Deductible from Non-Residents on Capital Gains on Original of Debt Instruments/Government Securities/Cash/Stocks Acquired through IPO/NRVS u/s 13(1)(DA) (Revision 3, Part 19, 1st Schedule)

Registration • Declaration • Asset Declaration • Audit / Assessment • Notification • Appeals • Refund • Charitable • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • ERM • Investor Management • Help

Year 2026
1401 (Return of Income filed annually for complete year)

Home Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment

Employment
Property
Business

Search Amount Code Description

ADJUSTMENTS

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Unadjusted Salary from Capital Assets for 2021	40001				
Unadjusted Salary from Capital Assets for 2022	40002				
Unadjusted Salary from Capital Assets for 2023	40003				
Unadjusted Salary from Capital Assets for 2024	40004				
Unadjusted Salary from Capital Assets for 2025	40005				

Back Next

Employment
Property
Business
Capital Gain

Search Amount Code Description

ADJUSTMENTS

ADJUSTMENTS

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Business / Salary from Other Sources	0100				
Receipts from Other Sources	0100				
Profit on Sale	00011				
Dividend Income	00012				
Return on Investment in Stocks	00013				
Deductions from Other Sources	00014				
Other Deductions	00015				

Back Next

The screenshot shows the NIRS (National Income Reporting System) interface. The main window displays the 'Add Receipts from Other Sources' dialog box. The dialog box has a search bar and a list of items. The 'Other Sources' section is expanded, showing a list of items including 'Retirement / Pension / Annuity', 'Dividend Income', 'Capital Gain', and 'Other Receipts'. The background shows the NIRS main menu with options like 'Registration', 'Declaration', 'Assets Declaration', 'Audit / Assessment', 'Notification', 'Appeals', 'Refund', 'EOPR', 'Withholding / Advance Tax', 'Payments', 'Amendment', 'Salary Tax', 'IRAS', 'Income Management', and 'MS'.

The screenshot shows the NIRS (National Income Reporting System) interface. The main window displays the 'Add Receipts from Other Sources' dialog box. The dialog box has a search bar and a list of items. The 'Other Sources' section is expanded, showing a list of items including 'Retirement / Pension / Annuity', 'Dividend Income', 'Capital Gain', and 'Other Receipts'. The background shows the NIRS main menu with options like 'Registration', 'Declaration', 'Assets Declaration', 'Audit / Assessment', 'Notification', 'Appeals', 'Refund', 'EOPR', 'Withholding / Advance Tax', 'Payments', 'Amendment', 'Salary Tax', 'IRAS', 'Income Management', and 'MS'.

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - CHSP - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - IRIS - Wealth Management - AIS

Year 2020
1160 (Return of Income filed voluntarily for complete year)

Details Annotations Declarations Business Details Payments Attachments

Employment
Property
Business
Capital Gain
Other Sources
Repeals/Deductions
Tax Deductions
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Search Income Code/Description

Add Adjustable Tax

Search Income Code/Description

- XX1704 - Profit on Debt w/o TST from NSC / PQ Deposits
- Profit on Debt w/o TST(1)(a) from Bank Accounts / Deposits
- Profit on Debt w/o TST(1)(a) from Government Securities @15%
- TST(1)(a) - Profit on Debt w/o TST from Others
- Profit on Debt to a Non-Resident w/o TST(2)

Cancel Add

Tax Deduction

Cancel Add

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - CHSP - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - IRIS - Wealth Management - AIS

Year 2020
1160 (Return of Income filed voluntarily for complete year)

Details Annotations Declarations Business Details Payments Attachments

Employment
Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
116 - Wealth Statement

Search Income Code/Description

Income from Foreign Sources

+ ADD TAX IDENTIFICATION NO.

Description	Code	Gross Receipts / Receipt	Total Expenses / Cost	Exempt Income	Net Income	Tax Paid on Foreign Income
Foreign Income	6000					
Foreign Property Income / (Loss)	6029					
Foreign Business Income / (Loss)	6036					
Foreign Capital Gain / (Loss)	6049					
Foreign Other Sources Income / (Loss)	6059					
Foreign Salary Income	6071					

Cancel Add

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeal - Refund - Chapter - Withholding / Deduction Tax - Payments - Jurisdiction - Sales Tax - RMO - Income Management - MIS

Year: 2020
11472 Return of Income filed voluntarily for complete year

Save Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment

Employment
Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
114 - Wealth Statement

Search Amount Enter Description

ADD NEW CREDIT OR SUBMIT FOR ASSESSMENT / REQUEST OTHER CANCELLATION

Agriculture

Description	Code	Net Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Previous
Please select properties that earned Agricultural income (using tax type). You may also add that properties not listed for you.					
Agriculture Income		\$130			

Save Add

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeal - Refund - Chapter - Withholding / Deduction Tax - Payments - Jurisdiction - Sales Tax - RMO - Income Management - MIS

Year: 2020
11472 Return of Income filed voluntarily for complete year

Save Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment

Employment
Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
114 - Wealth Statement

Search Amount Enter Description

ADD NEW CREDIT OR SUBMIT FOR ASSESSMENT / REQUEST OTHER CANCELLATION

Agriculture

Business, Deductions and Credits

Deduction Allowances

Description	Code	Total	Non-deductible	Deductible
Deduction Allowances		\$124		

ADD NEW CREDIT

Tax Chargeable / Payments

Business, Deductions and Credits

Withholding Tax

Computations

114 - Wealth Statement

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions		\$124		

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits		\$124		

Save Add

Data **Amortization** **Depreciation** **Business Details** **Payment** **Applicable**

Employment **Property** **Business** **Capital Gain** **Other Sources** **Foreign Sources** **Agriculture**

Tax Chargeable / Payments

— **Allowances, Reductions and Credits**

— **Withholding Tax**

— **Computations**

T19 - Wealth Statement

Search Amount Code/Description **ADD TAXABLE INCOME** **ADJUSTMENT TO COMPUTE TAXABLE INCOME** **USE TO FILE**

Allowances, Reductions and Credits

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits				
Tax Credit for Charitable Contributions s/s 84	8029			
Tax Credit for Tax Paid on Share Income from AGP	8031			
Tax Credit for Tax Paid on Share Income from AGP	8031			
Tax Credit for Charitable Organizations s/s 1300	8031			
Transfer of Tax Credit to Investments in Shares of a Public Corporation	8032			
Tax Credit for Charitable Contributions where Recipient is a Public Corporation	8033			
Tax Credit for Contributions to Approved Foreign Payroll s/s 45	8033			
Tax Credit for interest paid on borrowed money s/s 334	8033			
Tax Credit for PDS Maritime s/s 540	8033			
Tax Credit for Certain Persons (Safeguard) s/s 507	8033			
Tax Credit for Certain Persons (Safeguard) s/s 507	8033			
Tax Credit for Certain Persons (Safeguard) s/s 507	8033			
Investment Tax Credit for Specified Industrial Undertakings s/s 555	8033			
Tax Credit for Specified Industrial Undertakings s/s 555	8033			
Tax Credit s/s 103	8033			

Tax Deductions

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	840100		

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	840100			

Minimum Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	840100						

Average Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Average Tax	840100			

USE TO FILE **USE TO FILE**

Add Adjustable Tax

Search Amount / Code / Description

15(1)(a) - Profit on Debt w/s 151 from NSC / PC Income	
Import w/s 149 @1%	
Profit on Debt w/s 151(1)(b) from Bank Accounts / Deposits	
Import w/s 149 @2%	
Profit on Debt w/s 151(1)(b) from Government Securities @10%	
15(1)(a) - Profit on Debt w/s 151 from Others	
Import w/s 149 @2%	
Profit on Debt to a Non-Resident w/s 15(2)	
Import w/s 149 @4%	

OK Cancel

Tax Chargeable / Payments

Adjustments, Reductions and Credits

Withholding Tax

Computations

T16 - Wealth Statement

Search Amount / Code / Description

Tax Deductions

Tax Deductible

Tax Chargeable

Description	Code	Taxable Income	Tax Deducted	Tax Chargeable
Average Tax	4400101			

OK Cancel

State	Amortization	Depreciation	Business Details	Payment	Attachment
Employment			Search national credit/encumbrance		
Property					
Business					
Capital Gain					
Other Sources					
Foreign Sources					
Agriculture					
Tax Chargeable / Payments					
- Allowances, Reductions and Credits					
- Computation					
- Wealth Statement					
			Tax Deductions		
			Admission Tax	848000	
			13(1)(2) - Profit on Debt w/s 13(1) from NGC / PG Success	8480001	
			Import w/s 148 (2) 1%	8480002	
			Profit on Debt w/s 13(1)(2) from Bank Accounts / Deposits	8480003	
			Import w/s 148 (2) 1%	8480004	
			Profit on Debt w/s 13(1)(2) from Government Securities (2) 1%	8480005	
			13(1)(2) (3) - Profit on Debt w/s 13(1) from Others	8480006	
			Import w/s 148 (2) 1%	8480007	
			Profit on Debt w/s a Non-Resident w/s 148(2)	8480008	
			Import w/s 148 (2) 1%	8480009	
			Import w/s 148 (2) 1%	8480010	
			Import w/s 148 (2) 1%	8480011	
			Advance tax on Dividend w/s 12(1)(2)	8480012	
			Export Proceeds w/s 147 (2) (2) 1%	8480013	
			Salary of Employees w/s 148	8480014	
			Directorship Fee w/s 148(2)	8480015	
			Payment to a Non-Resident w/s 148(2) (2) 1%	8480016	
			Payment for Services w/s 12(1)(2) (2) 1% w/s 142 (2) (2) 1% of Service Schedule	8480017	
			Rest of immovable Property w/s 148	8480018	
			Advance tax on 200% withdrawal w/s 23(1)(2)	8480019	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480020	
			Motor Vehicle Transfer Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480021	
			Motor Vehicle Sale w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480022	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480023	
			Motor vehicle registration fee for person who has not purchased vehicle from local manufacturer w/s 23(1)(2) (2) 1%	8480024	
			Motor Vehicle Transfer Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480025	
			Motor Vehicle Sale w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480026	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480027	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480028	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480029	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480030	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480031	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480032	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480033	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480034	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480035	
			Motor Vehicle Registration Fee w/s 23(1)(2) (2) 1% to 500,000 - for value of vehicle	8480036	

PART-IV

SECOND SCHEDULE

Motor Vehicle Registration Fee u/s 221B(1) (85100 to 100000) - on value of vehicle	64100317	
Motor Vehicle Registration Fee u/s 221B(1) (100100 to 130000) - on value of vehicle	64100318	
Motor Vehicle Registration Fee u/s 221B(1) (130100 to 160000) - on value of vehicle	64100319	
Motor Vehicle Registration Fee u/s 221B(1) (160100 to 180000) - on value of vehicle	64100320	
Motor Vehicle Registration Fee u/s 221B(1) (180100 to 200000) - on value of vehicle	64100321	
Motor Vehicle Sale u/s 221B(2) (85100 to 100000) - on value of vehicle	64100322	
Motor Vehicle Sale u/s 221B(2) (100100 to 130000) - on value of vehicle	64100323	
Motor Vehicle Sale u/s 221B(2) (130100 to 160000) - on value of vehicle	64100324	
Motor Vehicle Sale u/s 221B(2) (160100 to 180000) - on value of vehicle	64100325	
Motor Vehicle Sale u/s 221B(2) (180100 to 200000) - on value of vehicle	64100326	
Goods Transport Public Vehicle Tax u/s 234	64100001	
Passenger Transport Public Vehicle Tax u/s 234	64100002	
Process Vehicle Tax u/s 234	64100003	
Telephone Bill u/s 236(1)(a)	64100004	
Cellphone Bill u/s 236(1)(a)	64100005	
Prepaid Telephone Card u/s 236(1)(b)	64100006	
Phone Set u/s 236(1)(c)	64100007	
Internet Bill u/s 236(1)(d)	64100008	
Prepaid Mobile Card u/s 236(1)(e)	64100009	
Purchase by Asstee u/s 236A (including removal of Bank)	64100101	
Sale / Transfer of immovable Property u/s 236C	64100101	
Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year	64100102	
Functions / Gatherings Charges u/s 236C (ATL @ 10% / Non-ATL @ 20%)	64100103	
Purchase of Motor Commodities by Distributors / Dealers / Wholesalers u/s 236C	64100104	
Purchase of Furniture by Distributors / Dealers / Wholesalers u/s 236C	64100105	
Purchase by Retailers u/s 236C	64100106	
Purchase / Transfer of immovable Property u/s 236A	64100107	
Persons residing abroad through credit / debit / prepaid cards u/s 236A	64100108	
Advance for an foreign domestic workers u/s 236C	64100109	
Withholding tax on Sale (Commodities) u/s 236C @ 10%	64200101	
Adjustments under 236A for Builders/Developers	64200102	
Adjustments under 236A for Builders/Developers	64200103	
First Tax		
Minimum Tax		
Average Tax		

PART-IV

SECOND SCHEDULE

Loss of rights to collect tolls s/s 236A(2)	6410000	
Refund where issued by companies s/s 236Z	6410100	
Refund tax s/s 236B for Non-Resident Transfers	6410102	
Transportation for Government Services (after deduction of amount paid) s/s 237, Part 5, 2nd Schedule	6410000	
Tax deduction on payments to persons engaged in international money transfer or other similar circumstances s/s 132(1)(C) / Section 18, Part 5, 1st Schedule @ 10%	6420000	
Tax deduction on payments to persons to fund network computer payment services or any other persons/financial financial telecommunication services s/s 132(1)(D) / Section 19, Part 5, 1st Schedule @ 10%	6420000	
Capital Gains on Securities s/s 27A, 30% (where security was acquired prior to July 01, 2010)	6420100	
Capital Gains on the first sale of immovable property s/s 271A(1) @ 5% (under clause (d), for Ex-Government, services personnel of Armed Forces, ex-employees and serving personnel of Federal & Provincial Government assisted by the Federal or Provincial Government or corporation of services rendered by persons specified in first proviso to Section 234C)	6420000	
Capital Gains on Securities s/s 27A, 30% (2.8%)	6420100	
Capital Gains on Securities s/s 27A, 30% (PMEs/Cash Settled Securities)	6420100	
Capital Gains on Securities s/s 27A, 30% (2.8%) (where securities acquired between July 01, 2010 to June 30, 2022)	6420100	
Capital Gains on Securities s/s 27A, 30% (2.8%)	6420100	
Electricity Bill of Commercial Consumer s/s 235	6410000	
Capital Gains on Securities s/s 27A, 30% (2.8%)	6420100	
Electricity Bill of Industrial Consumer s/s 235	6410000	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT s/s 27A, 30% (2.8%)	6420100	
Electricity Bill of Domestic Consumer s/s 235	6410000	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) s/s 27A	6420100	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) s/s 27A	6420100	
Capital Gains on Securities s/s 27A, 30% (2.8%) (where securities acquired between 1st day of July, 2022 and 30th June, 2024)	6420100	
Work on Debt in National Savings Certificate including Defence Saving certificate for provided prior s/s 30(1A)	6420000	
Religious Fair Shipping Business of a resident person s/s 7A	6420000	
Religious Fair Shipping Business of a Non-Resident Person s/s 7	6420000	
Tax liability s/s 100B read with Rule 10 of Standard Schedule for Business/Professions	6420000	
Income from business s/s 100B @ 20%	6420000	
Tax on business income of business s/s 7C (deductible tax instalments paid under Rule 130)	6420000	
Tax on business income of business s/s 7D (advance tax instalments paid under Rule 130)	6420000	
Dividend s/s 100 - Dividend received from debt securities / Mutual Funds	6420000	
Advances s/s 234C tax investment by Non-Resident	6420000	
Return on investment in Sukuk s/s 10(1A) @ 10%	6420000	
Return on investment in Sukuk s/s 10(1A) @ 12.5%	6420000	
Return on investment in Sukuk s/s 10(1A) @ 20%	6420000	
Tax on Income of Certain Schemes s/s 17, Part 5, 2nd Schedule (Other gaming and gambling activity only)	6420000	
Return on investment in Sukuk for a Non-Resident s/s 10(1)(B) @ 10%	6420000	
Return on investment in Sukuk for a Non-Resident s/s 10(1)(B) @ 12.5%	6420000	
Dividend s/s 100 @ 20%	6420000	
Gain arising on pre-mature disposal of government securities s/s 151A	6420000	
Dividend s/s 100 - Dividend received from investment in equity Mutual Funds	6420000	
Part 5 on Debt s/s 10(1)(B) from Rule 100B(1) (Other)	6420000	
Minimum Tax		
Average Tax		

PART-IV

SECOND SCHEDULE

[illegible]

PART-IV

SECOND SCHEDULE

Payment for Services u/s 152(1)(b) @ 5%	6406151	
Payment for Services u/s 152(1)(b) @ 1%	6406152	
Payment for Services u/s 152(1)(b) @ 1.5%	6406153	
Payment for Services u/s 152(1)(b) @ 2%	6406154	
Payment for IT enabled services u/s 152(1)(b) @ 4%	6406158	
Payment for specified services u/s 152(1)(b) @ 6%	6406162	
Payment for Services u/s 152(1)(b) @ 15%	6406180	
Receipts from Clients u/s 153(1)(i) @ 8%	6406266	
Receipts from Contracts u/s 153(1)(i) @ 18%	6406280	
Fee for Export related Services u/s 153(2) @ 1%	6406282	
Payment for Specified Services u/s 153(1)(b) @ 2%	6406355	
Export Proceeds u/s 154(1) @ 1%	6407034	
Sale Proceeds of Goods to Exporter u/s 154(2)	6407152	
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	6407153	
Contract Payments to Indian Exporter u/s 154(3B)	6407154	
Export Proceeds u/s 154(3C)	6407155	
No. of imported mobile phones u/s 148 up to 300 @ Rs. 70	6412043	
No. of imported Mobile Phones u/s 148 exceeding 300 up to 1000 @ Rs. 100	6412044	
No. of imported Mobile Phones u/s 148 exceeding 1000 up to 3000 @ Rs. 920	6412047	
No. of imported mobile phones u/s 148 exceeding 3000 up to 3000 @ Rs. 970	6412048	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3000 up to 5000 @ Rs. 3000	6412049	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5000 @ Rs. 5000	6412050	
Brokerage / Commission u/s 233 @ 8%	6412066	
Brokerage / Commission u/s 233 @ 9%	6412069	
Brokerage / Commission u/s 233 @ 10%	6412070	
Brokerage / Commission u/s 233 @ 12%	6412074	
No. of imported mobile phones under CBU category u/s 148 exceeding 3000 up to 5000 @ Rs. 5000	6412087	
No. of imported mobile phones under CBU category u/s 148 exceeding 5000 @ Rs. 11000	6412088	
Tax Deducted u/s 236C where property purchased & sold within Tax Year	6413000	
No. of Exporters of Foreign produced TV Drama Serial or Play u/s 236CA (1)	6413007	
Foreign produced TV play (single episode) u/s 236CA (2)	6413008	
Total Duration (in seconds) for Advertisement Starting Foreign Actor u/s 236CA (3)	6413010	
Fee for Carriage Services by Oil Tanker u/s (430), Part IV, 2nd Schedule	6432091	
Fee for Goods Transport Contractor u/s (430), Part IV, 2nd Schedule	6432093	
Payment for Specified Services to a PE of a Non-Resident u/s 152(3A)(b) / Division II, Part II, 1st Schedule	6434010	
Fee for Oil Tanker contract services u/s (236), Part II, 2nd Schedule	6434021	
Payment for Specified Services u/s 152(3A)(b) / Division II, Part II, 1st Schedule (ATS @ 8% / Non-ATS @ 18%)	64340212	
Average Tax		

Registration • Declaration • Assets Declaration • Audit / Assessment • Certification • Appeals • Refund • Charitable • Withholding / Adjusted Tax • Payments • Jurisdiction • Sales Tax • RST • Invoice Management • MISC

INIRIS Year 2020 11675 Return of Income Tax voluntarily for complete year

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Tools Information Declaration Business Details Payments Adjustment

Employment
Property
Business
Capital Gains
Other Sources
Foreign Sources
Agriculture

Tax Chargeable / Payments

Allowances, Reductions and Credits
Withholding Tax
Computations
T1A - Wealth Statement

Search keyword: State/Description

ADD NEW TAX CODE TO ADD NEW OR EXISTING TAX CODES DELETE

Tax Deductions
Adjustable Tax
Fixed Tax
Minimum Tax
Average Tax

Description	Code	taxable Volume	Tax Deducted	Tax Chargeable
Average Tax	6400000			

Save Print

Tab	Annotations	Depreciation	Payment	Withdrawals	Attachments	Page	of																																																																																																																																																																																																																																																																																															
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Final Tax	920186						SWT	920900						Tax Refundable	9304						Tax Credit	9304						Tax Chargeable		9306					Adjustment of Minimum Tax Paid with 11.30 in earlier years	930198						Refund Adjustment of Other Taxes against Demand of this Year	930101						Withholding Income Tax	9301						Advance Income Tax							Advance Income Tax	9302						Advance Income Tax with 11.30%	93036						Advance Tax Paid under 147 for Building/Residential (147%)	93025						Advance Income Tax with 14.7% with section 75	93027						Advance Income Tax with 14.7%	93023						Adjusted Income Tax		9308					Refundable Income Tax	9306					
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PART-IV

SECOND SCHEDULE

[illegible]

Registration • Declaration • Asset Declaration • Asset / Assessment • Notifications • Alerts • Refund • Change • Withdrawal / Advance Tax • Payments • Audit/Check • Sales Tax • VAT • Invoice Management • MIS •

IRIS Year: 2028 1547 (Status: (If you are not a taxpayer, tax calculator view)) [Home] [Submit] [Alert] [Close]

Data Annotations Depreciation Business Details Payment Advances **File**

Employment
Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments

File - Wealth Statement

- TSA - Foreign Assets/Liabilities**
 - Personal Assets / Liabilities
 - Reconciliation of Net Assets

Search keyword using Description 🔍

TSA - Foreign Assets/Liabilities [VIEW HISTORY] [COMPARE TO PREVIOUS YEARS] [EXPORT DATA]

Description	Value	Amount
Foreign Assets and Liabilities Statement		
Foreign Immovable Property	760201	
Foreign Business Capital	700001	
Foreign Movable Assets		
Capital on voting rights in foreign company	7716	
Total Foreign Assets:	791952	
Residual (Settling / Loan / Credit, etc.)	7500	
Total Foreign Liabilities:	792401	

[Add] [Edit]

The screenshot displays the 'Business Details' page for 'Net Assets'. The left sidebar contains navigation links: 'Data', 'Assessment', 'Depreciation', 'Business Details', 'Payroll', and 'Attachments'. The main content area is titled 'Personal Assets / Liabilities' and features a table with columns for 'Description', 'Units', and 'Amount'. A search modal is open, showing a list of assets: 'Investments', 'Stocks', 'Bonds', 'Real Estate', 'Cryptocurrency', 'Private Equity', 'Hedge Funds', 'Commodities', 'Art Collection', 'Collectibles', 'Cash Reserves', 'Bank Accounts', and 'Other Assets'. The table below the modal shows 'Total Assets' as 1,234,567, 'Total Liabilities' as 345,678, and 'Net Assets Current Value' as 888,889.

The screenshot displays the 'Personal Assets / Liabilities' section of the software. The 'Assets' tab is selected, showing a table with columns for Description, Date, and Amount. A modal window titled 'Add Intangible Assets (from Summary)' is open, displaying a search bar and a list of intangible assets: Equipment, Amalgams, Major Inventions, Patented Formulations, Invention Effects, and Financial Assets. The background table shows 'Total Assets Current Year' as 100000.

Income Tax Return Form 26AB (Individuals)

Search Asset Code/Description

Reconciliation of Net Assets

Description	Code	Amount
Net Assets Current Year	260000	
Net Assets Previous Year	260000	
Increase / Decrease in Assets	260000	
Income	2600	
Income Declared as per Return for the year subject to Normal Tax	2601	
Income Declared as per Return for the year subject to Normal Tax	2602	
Income Attributable to Assets and Declared as per Return for the year subject to Final Tax	2603	
Adjustments in Income	2604	
Foreign Securities	2605	
Interest	2606	
Gift	2607	
Contribution in Expenses by Family Members	2608	
Expenses	2609	
Personal Expenses	2610	
Adjustments in Expenses	2611	
Gift	2612	
Unreconciled Amount	2613	

Income Tax Return Form 26AB (Individuals)

Search Asset Code/Description

Reconciliation of Net Assets

Description	Code	Amount
Net Assets Current Year	260000	
Net Assets Previous Year	260000	
Increase / Decrease in Assets	260000	
Income	2600	
Income Declared as per Return for the year subject to Normal Tax	2601	
Income Declared as per Return for the year subject to Normal Tax	2602	
Income Attributable to Assets and Declared as per Return for the year subject to Final Tax	2603	
Adjustments in Income	2604	
Foreign Securities	2605	
Interest	2606	
Gift	2607	
Contribution in Expenses by Family Members	2608	
Expenses	2609	
Personal Expenses	2610	
Adjustments in Expenses	2611	
Gift	2612	
Unreconciled Amount	2613	

Add Personal Expenses

Search Asset Code/Description

Asset Insurance / Security	
Medical	
Educational	
Club	
Funerals / Marriage	
Widow's Dues, Annuity, Death or Life Insurance Premium, etc.	
Other Personal / Medical and Academic	
Foreign Traveling	
Local Traveling	

PART-IV

SECOND SCHEDULE

Role	Amortization	Depreciation	Business Details	Payments	Attachment
Employment					
Property					
Business					
Capital Gain					
Other Sources					
Foreign Sources					
Agriculture					
Tax Chargeable / Payments					
116 - Wealth Statement					
116A - Foreign Assets/Liab-Info					
Personal Assets / Liabilities					
Reconciliation of Net Assets					
Search Account Code/Description ADD-SELECT ACCOUNTS SELECTED OR UNSELECTED ACCOUNTS 116/116A-116					
Reconciliation of Net Assets					
Description	Code	Amount			
Reserve Expenses	1000				+
Asset Insurance / Security	1000				
Medical	1070				
Education	1071				
Club	1072				
Funerals / Gatherings	1073				
Donation, Debt, Annuity, Profit or Loss, Life Insurance Premium, etc.	1074				
Other Personal / Household Expenses	1075				
Foreign Traveling	1076				
Local Traveling	1077				
Start	1078				
Wedding/Gifts	1079				
Other Events / Funerals / Gatherings	1080				
Bonus / Stock / Charge / Cash	1081				
Service/Training / Maintenance	1082				
Stocks	1083				
Gifts	1084				
Gas	1085				
Telephone	1086				
Accountant / Outflow	1087				
Gift	1088				
Unaccounted Asset					
	1089				

Registration - Declaration - Assets Declaration - Assets / Apportionment - Rectification - Appeals - Refund - Chapter - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - Other - Worker Management - My

IRS

Year: 2017
11473 (Status of Income filed indirectly for complete year)

Done Submit Print Close

Data **Amortization** Depreciation Business Details Payments Attachment

Amortization

Search Amount Code Description

AMOUNT PREVIOUS RETURN

EXPENSE

Description	Code	MPY (2017)	Remaining Useful Years	Extent of Use	Amortization
Intangible	2305				
Expenditure providing Long Term Advantage / Benefit	2305M				
For Government Expenditure	2306				
Intangible with Limited Effective Useful Life (24%)	2317				

Depreciation

Search Amount Code Description

Select inputted details

Description	Code	WDT 300	Definition	Addition (Event in Publication)	Expiry of Use	Acquisition (Event)	Expiry of Use	Initial Allowance	Depreciation	WDT 300
Depreciation	324802									
Building (all types)	323203									
Plant for Disabled Persons	3232403									
Plant / Machinery (not otherwise specified)	3233103									
Plant / Machinery eligible for Initial Allowance	32333									
Computer Hardware / Input Items / Equipment used in manufacturing of goods	3233203									
Furniture (including fittings)	3233303									
Technical / Professional Tools	3233403									
Office installations of leased GL concerns	3233503									
Motor Vehicle (not plying for hire)	3234103									
Motor Vehicle (plying for hire)	3234203									
Ships	3234303									
Aircraft / Air Engines	3234403									

Registration • Depreciation • Asset Declaration • Audit / Assessment • Rectification • Appeals • Refund • DTP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • R&D • Income Management • MIS

IRIS Year 2025 (147) Return of Income (submit to the tax authority)

Go Home Submit Print Close

Depreciation

Business Details

Businesses

Sr No.	Business Name	Principal Activity	Start Date	End Date	Brand Name	Action
Add Business Details						

10 Businesses available

+ Business

The image displays two screenshots of the IRIS software interface, specifically the 'Payments' and 'Attachments' sections for SMEs.

Top Screenshot: Payments Section

- Navigation Bar:** Registration, Declaration, Assets Declaration, Audit / Assessment, Rectification, Appeals, Refund, DMS, Withholding / Advance Tax, Payments, Satisfaction, Sales Tax, RMC, Assets Management, MIS.
- Sub-navigation:** Data, Amortization, Depreciation, Business Details, **Payments**, Attachments.
- Payments Section:**
 - Unclaimed Payments:** Not Available! (Icon: Gear and PKR)
 - Claimed Payments:** Not Available! (Icon: Plus and PKR)
 - Payment Summary:** Not Available! (Icon: Document and PKR)

Bottom Screenshot: Attachments Section

- Navigation Bar:** Registration, Declaration, Assets Declaration, Audit / Assessment, Rectification, Appeals, Refund, DMS, Withholding / Advance Tax, Payments, Satisfaction, Sales Tax, RMC, Assets Management, MIS.
- Sub-navigation:** Data, Amortization, Depreciation, Business Details, Payments, **Attachments**.
- Attachments Section:**
 - Final Accounts (3090):** Not Available! (Icon: Document)
 - Manufacturing and Trading / Profit and Loss Accounts statements (9230):** Not Available! (Icon: Document)
 - Final Accounts CSV (3063):** Not Available! (Icon: Document)

Electronic Return for SMEs

Navigation: Declaration • Asset Declaration • Audit / Assessment • Distribution • Appeal • Refund • TDS • Withholding / Advance Tax • Payments • Deduction • Tax on Sale • ITR • Return Management

IRIS Ver 2023
Flagged/Rejected Return for Audit and Assessment Integrated up to 2040 (Ready to be sent up to 100 Minutes)

Save Submit Print Close

Date: 12/01/2023 Amount: 1000000

Simplified Return of Income

Computation

Other Sources

Tax Chargeable / Payments

TIS - Wealth Statement

Search: Amount/Code/Description

Amount/Code/Description

Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Fixed / Fixed Tax/ Tax Collected / Reduced	Amount Subject to Normal Tax / Tax Chargeable
Business Income Receipts	80101			
Gross Sales	2010			
Opening Stock	80102			
Purchases	80103			
Other Direct Expenses	801			
Accounting Depreciation	201			
Closing Stock	80104			
Gross Profit	1010			
Trade & Commission Expenses	101			
Indemnifiable Tax Deductible Costs including Accounting Depreciation	101A			
Non-indemnifiable Tax Deductible Costs including Accounting Depreciation	101B			
Income by IIT	1010001			
Tax already Paid - Self or other	1010002			
Telephone (Telephone, Cell Phone And Personal Telephone Call)	1010003			
Other	1010004			
Reduction Allowance	1010005			
Tax Credit	1010006			
Taxpayer / Tax Chargeable	1010007			
Tax on High Earning Persons with AC	1010008			
Net Profit / Taxable Income	1010009			
Tax Chargeable	1010010			
Net Tax payable	1010011			
Refundable Income Tax	1010012			
Share in unlisted company from AOP	1010013			
Share in listed income from AOP	1010014			
GRAND TOTAL	1010015			

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Registration - Declaration - Audit Declaration - Audit / Assessment - Notifications - Appeals - Appeal - Dispute - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - BMG - Income Management - MIS

INRIS Year 2019
11413 Simplified Return for Small and Medium Enterprises up to 250 Million

Save Submit Print Close

Data Payment Attribute

Simplified Return of Income

Search Amount Code Description

REPORT REPORT HISTORY ADD NEW ADDITION

Other Sources

Receipt / Deductions

Tax Chargeable / Payments

11b - Wealth Statement

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax
Profit on Sale	54010			

Registration - Declaration - Audit Declaration - Audit / Assessment - Notifications - Appeals - Appeal - Dispute - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - BMG - Income Management - MIS

INRIS Year 2019
11413 Simplified Return for Small and Medium Enterprises up to 250 Million

Save Submit Print Close

Data Payment Attribute

Simplified Return of Income

Search Amount Code Description

REPORT REPORT HISTORY ADD NEW ADDITION

Other Sources

Tax Chargeable / Payments

Addition Tax

Final / Final Tax

Minimum Tax

Computation

11b - Wealth Statement

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Tax of immovable Property up to 100	1400001			
Telephone Bill up to 200000	4401001			
Telephone Bill up to 200000	4401002			
Private Telephone Card up to 100000	4401003			

Registration • Declaration • Asset Declaration • Audit / Assessment • Notification • Appeals • Refund • DTRP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • RMC • Invoice Management • MIS

Year 2019
1113 Simplified Return for Small and Medium Enterprises with 2000 having turnover up to 120 Million

Save Submit Print Close

Date Payment Attachments

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

Adjustable Tax

Fixed / Final Tax

Minimum Tax

Computations

T16 - Wealth Statement

Search Income Code/Description

Income Section 80C

Income Tax Chargeable

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Interest up to 100,000/-	9420000			
Capital Gains on immovable Property up to 100,000/-	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period does not exceed 1 year	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period exceeds 1 year but does not exceed 2 years	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period exceeds 2 years but does not exceed 3 years	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period exceeds 3 years but does not exceed 4 years	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period exceeds 4 years but does not exceed 5 years	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period exceeds 5 years but does not exceed 6 years	9420000			
Capital Gains on immovable Property up to 100,000/- where holding period exceeds 6 years	9420000			
Capital Gains on Securities up to 100,000/- (where securities acquired between July 01, 2012 to June 30, 2015)	9420000			
Capital Gains on Securities up to 100,000/- (where securities acquired between 01 July 2015 and 30 June 2016)	9420000			

Save Submit Print Close

Date Payment Attachments

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

Adjustable Tax

Fixed / Final Tax

Minimum Tax

Computations

T16 - Wealth Statement

Search Income Code/Description

Income Section 80C

Income Tax Chargeable

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Security 88 of Domestic Consumer up to 100,000/-	9420000			

Save Submit Print Close

Registration - Declaration - Assets Declaration - Audit / Amendment - Refund/Claim - **Form 27E** - Withdrawal / Withdrawal Tax - Appeals - Sanction - Self Tax - Audit - Return Management - Help

FILE 2020
P.16.72 Simplified Return for Small and Medium Enterprises (SME) Form, Submitted on 04/07/2020

Save SUBMIT PRINT Close

STATUS: Payment: Minimum

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

Adjustable Tax

Fixed / Final Tax

Minimum Tax

Contributions

T16 - Wealth Statement

Select Amount Code & Description

Amount: INR 83,831

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Refund/Adjustment of Other Year(s) against Demand of this Year		83,831		

T16 - Wealth Statement

Select Amount Code & Description

Amount: INR 79,928

Description	Code	Amount
Personal Expenses		79,928
Food		2,015
Rent / Taxes / Charges / Fees		3,750
Medical / Pharmacy / Medicines		3,070
Traveling		2,124
Electricity		2,760
Mobile		2,090
Train		3,040
Telephone		2,700
Other Expenses / Services		2,704
Medical		2,100
Education		2,475
Club		2,470
State Income / Gift Tax		2,000
Donation (After Normal Deduction / 36% Exemption on Maximum 10%)		7,104
Other Recurring / Irregular Expenses		2,000
Continuation of Expenses by Family Members		7,000

T16 - Wealth Statement

Select Amount Code & Description

Amount: INR 79,928

Description	Code	Amount
Personal Expenses		79,928
Food		2,015
Rent / Taxes / Charges / Fees		3,750
Medical / Pharmacy / Medicines		3,070
Traveling		2,124
Electricity		2,760
Mobile		2,090
Train		3,040
Telephone		2,700
Other Expenses / Services		2,704
Medical		2,100
Education		2,475
Club		2,470
State Income / Gift Tax		2,000
Donation (After Normal Deduction / 36% Exemption on Maximum 10%)		7,104
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Donation (After Normal Deduction / 36% Exemption on Maximum 10%)		7,104
Other Recurring / Irregular Expenses		2,000
Continuation of Expenses by Family Members		7,000

PART-IV

SECOND SCHEDULE

[illegible]

Electronic Return for AOP

INRIS **FBR**

Please select your sources of income for the tax year:

☐ Property Rental Income
 ☐ Income from Other Sources
 ☐ Income from Business
 ☐ Capital Gain

☐ Income from Foreign Sources and Assets
 ☐ Income from Agriculture
 ☐ No Income

Are you a Tax Resident of Pakistan as per sections 82 to 84 of ITO, 2001? ☐ Yes ☐ No

Summary of Economic Transactions TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer:

Thank you for choosing to fulfil your national duty of tax return filing. Correct reporting not only ensures your contribution to the national development but also ensures maximum reimbursement of your investment by the tax authority.

Note: Please ensure declaration of your economic transactions for the selected tax year. This is declarative duty which keeps on updating as per available information. Therefore, correct reporting of economic data and figures is primarily your own responsibility.

[Download/Print Data](#)
[Tax Return File](#)

INRIS E: Save S: Submit G: Print C: Close

Registration • Declaration • Audit Declaration • Audit Assessment • Notification • Appeals • Refunds • CNPSP • Informing/Adverse Tax • Payments • Jurisdiction • Sales Tax • ARB • Inland Management • MIS

Year 2025 [Check Return of Income Tax availability for company user](#)

Home Account **Basic Information** **Summary of Economic Transactions** **Liabilities**

Summary of Economic Transactions

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Please select properties that earned some income during the tax year.				
Rentals of (2 and 3) room Property	2040			
Total Receipts from Property	2029			
Amount Deducted in Receipts	2021			
110% of amount not allowable against rent	2022			
Excluded Depreciation under a contract for sale of property	2023			
Recovery of unpaid irrecoverable fees allowed as deduction	2024			
Unpaid liabilities exceeding three years	2025			
Total Deductions from Property	2056			
10% of total of balancing for receipts	2026			

[Back](#)
[Next](#)

Data | Advertisement | Depreciation | Business Details | Payments | Adjustments | Alerts

Property

Search keyword: Code-Description

NEW RECORDS | SUMMARY OF CURRENT WORKFLOW | 2019-2020

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Total Deductions from Property	2009			
Insurance Premium	1001			0
Gross Profit (Net Charge) (Net)	2010			0
General Rent	1010			0
Rent on Capital (Net Charge) for Investment in Property	2011			0
Share in Rental Income (Net Charge) (Net)	2012			0
Net Profit (Net Charge)	2013			0
Legal Service Charges	2014			0
Net Profit (Net Charge) (Net)	2015			0
Payment of Liability (Net Charge) (Net)	2016			0
Other Deductions against Rent	2017			0
Other Deductions against Rent	2018			0
Other Deductions against Rent	2019			0

NEW | RESET

Data | Advertisement | Depreciation | Business Details | Payments | Adjustments | Alerts

Business

Search keyword: Code-Description

NEW RECORDS | SUMMARY OF CURRENT WORKFLOW | 2019-2020

Manufacturing/Trading Items

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Revenue / Total from Business	3000				
Net Revenue (including Sales Tax, Fictitious Excess, Brokerage, Commission, Discount, Freight (Net Charge))	3001				
Gross Revenue (including Sales Tax, Fictitious Excess)	3002				
Selling Expenses (Freight, Freight, Brokerage, Commission, etc.)	3003				
Cost of Sales / Services	3004				
Operating Costs	3005				
Net Purchases (including Sales Tax, Fictitious Excess)	3006				
Rent	3007				
Utilities - Water	3008				
Rent	3009				
Gas	3010				
Water / Maintenance	3011				
Other / Other	3012				
Other Costs / Expenses	3013				
Accounting Description	3014				
Accounting Description	3015				
Closing Stock	3016				
Gross Profit / Total	3017				

NEW | RESET

Registration • Declaration • Assets Declaration • Audit/Assessment • Rectification • Appeals • Refund • TDS/ST • Withholding/Advance Tax • Payments • Subsidies • Sales Tax • Tonnage • Service Management • Info

New 2022
11471 Return of Income (Self Assessment) for taxable part

File View Submit Print Close

File Annotations Depreciation Business Details Payments Attachments Attachments

Property

Business

- Manufacturing/ Trading Items
- Other Revenues
- Admin. Selling & Financial Expenses
- Impressible/Admissible Deductions
- Adjustments
- Ti Tax Subsidies and Deductions
- Income from Social Media Content
- Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Income Code/Description

Other Revenues

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Revenues		1129			
Tax for Technical / Professional Services	2103				
Accounting Gain on Sale of Intangible	2110				
Accounting Gain on Sale of Assets	2119				
Other	2120				
Gain for Transfer of Ownership in excess of 10 years of Taxability under Rule 4 of Income Tax Act, 1961	2121				

File View

File Annotations Depreciation Business Details Payments Attachments Attachments

Property

Business

- Manufacturing/ Trading Items
- Other Revenues
- Admin. Selling & Financial Expenses
- Impressible/Admissible Deductions
- Adjustments
- Ti Tax Subsidies and Deductions
- Income from Social Media Content
- Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Income Code/Description

Admin. Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Management, Administration, Selling & Financial Expenses	3100				
Rent	3101				
Salaries / Wages / Perquisites / Benefits	3102				
Salaries / Wages / Perquisites / Benefits	3103				
Traveling / Conveyance / Vehicle Running / Maintenance	3104				
Electricity / Water / Gas	3105				
Communication	3106				
Repair / Maintenance	3107				
Salaries / Printing / Photocopying / Office Supplies	3108				
Advertisement / Publicity / Promotion	3109				
Other indirect Expenses	3110				
Other Expenses					
Accounting Profit / Loss	3200				

File View

PART-IV

SECOND SCHEDULE

Data Amortization Depreciation Business Details Payments Accounting Assets & Liabilities

Property

Search Asset or Code Description

Business

- Manufacturing / Trading Items
- Other Revenues
- Admin, Selling & Financial Expenses
- Investment/Admissible Deductions
- Adjustments
- Tax Builders and Developers
- Income from Social Media Content
- Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Expenses					
Rentals		\$179			
Professional Charges		\$173			
Profit on Sale of Fixed Capital Gains / Income / Interest		\$172			
Interest / Dividend		\$170			
Brokerage / Commission		\$170			
Unrecoverable Costs / Goods sold		\$166			
Closing Stocks / Bonds / Futures / Fixed Assets / Goods sold		\$167			
Accounting Profit or Loss in Foreign Currency		\$165			
Contributions to an approved provident fund / Pension Fund / Superannuation Fund		\$160			
Accounting Profit or Loss in Foreign Currency		\$160			
Accounting Profit or Loss in Foreign Currency		\$157			
Accounting Profit or Loss in Foreign Currency		\$155			
Accounting Profit / Loss		\$200			

Save Cancel

Property	Search Amount Code Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Reduced Tax
Business	Business/Admissible Deductions					
Manufacturing/Trading Items						
Other Revenues						
Admin, Selling & Financial Expenses						
Business/Admissible Deductions						
Adjustments						
75 Tax Builders and Developers						
Income from Social Media Content						
Balance Sheet						
Capital Gain						
Other Sources						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						
	Business/Admissible Deductions					
	Add Backs u/s 294D Provision for Doubtful Debts	2201				
	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	2202				
	Add Backs Provision for Distribution in Value of Investment	2203				
	Add Backs u/s 274A Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	2204				
	Add Backs u/s 274B Cash / Bank / Tax Paid on Profits / Gains	2205				
	Add Backs u/s 274C Amount of Tax Deducted at Source	2206				
	Add Backs u/s 274D Payments liable for Deduction of Tax at Source but Tax not Deducted / Paid	2207				
	Add Backs u/s 274E Entertainment Expenditure above prescribed limit	2208				
	Add Backs u/s 274F Contributions to Unapproved / Unapproved Funds	2209				
	Add Backs u/s 274G Income of 20% of Contribution to an Approved gratuity Fund / Pension Fund / Superannuation Fund	2210				
	Add Backs u/s 274H Contributions to funds not under effective arrangement for deduction of Tax at source	2211				
	Add Backs u/s 274I Fine / Penalty for violation of any law / rule / regulation	2212				
	Add Backs u/s 274J Personal Expenditure	2213				
	Add Backs u/s 274K Profit on Sale / Damage / Compensation / Policy / Insurance Paid by an AOP to its member	2214				
	Add Backs u/s 274L Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	2215				
	Add Backs u/s 274M Salary exceeding prescribed amount not paid through prescribed mode	2216				
	Add Backs u/s 274N Capital Expenditure	2217				
	Add Backs u/s 274O Expenditure attributable to non-Business income	2218				
	Add Backs u/s 274P Deductions allowed previously as Deduction not Paid within three years	2219				
	Add Backs u/s 28/28A Lease Rental not admissible	2220				
	Add Backs u/s 274Q Salary, promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	2221				
	Add Backs Tax Gain on Sale of Intangibles	2222				
	Add Backs Tax Gain on Sale of Assets	2223				
	Add Backs u/s 274R Commission in excess of 10% of gross amount of supplies to a person not appearing in AOP in their schedule of Sales Tax Act	2224				
	Add Backs u/s 281(2)(a) Lease Rental not admissible on account of cost of passenger transport vehicle exceeding 2.5 Million Rupees	2225				
	Add Backs u/s 274S Utility bills exceeding prescribed amount not paid through prescribed mode	2226				
	Add Backs u/s 274T Expenditure attributable to sale of person required to be registered under Sales Tax but not registered	2227				
	Deduction on credit on debit, inadmissible u/s 156A	2228				
	Add Backs u/s 274U Expenditure attributable to sales for non integration of business with PPR system	2229				
	Add Backs Non-Compensation Expenditure / Delivered Cost	2230				
	75% of sales returns of products sold in the first 100 to the Sales Tax Act 1993 who are not registered under the Sales Tax Act 1993 and not appearing in the actual taxpayer for under the ITO 2001	2231				
	Other inadmissible Deductions	2232				
	Add Backs Accounting (Sales) on Sale of Intangibles	2233				
	Add Backs Accounting (Sales) on Sale of Assets	2234				
	Add Backs Accounting Amortisation	2235				
	Add Backs Accounting Depreciation	2236				
	Admissible Deductions					

PART-IV

SECOND SCHEDULE

[illegible]

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • Charitable • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • ITRs • Income Management • MIS

INRS 19th 2024
TDS Return of Income Tax volunteers for corporate work

File • Submit • Print • Close

Date | **Amortization** | **Depreciation** | **Business Details** | **Payment** | **Attachment** | **Address** | **IN**

Property | **Business** | **Capital Gain** | **Other Sources** | **Foreign Sources** | **Agriculture** | **Tax Chargeable / Payments**

Search Income Code Based Return

Business Sheet

Description	Code	Amount
Please add your business properties by clicking on 'Adding' button.		
Total Assets		1148
Land / Business	001	
Building / Business	102	
Mach / Machinery / Equipment / Furniture (including fittings)	013	
Stocks in hand / Stores / Spares	3015	
Bank Accounts	0101	
Motor Vehicles	0104	
Advances / Deposits / Prepayments	0110	
Cash in hand	0119	
Receivables / Debtors	3021	
Other Assets	0146	
Total Equity / Liabilities		1196
Capital	0107	
Long Term Borrowings / Debt / Loans	0275	
Trade Creditors / Payables	0104	
Other Liabilities	1020	

PART-IV

SECOND SCHEDULE

Data Amortization Depreciation Business Details Payment Attachments Lifestyle

Property

Business

Capital Gain

- Capital Gain on Asset / Property / Securities
- Adjustments
- Other Sources
- Foreign Sources
- Agriculture
- Tax Chargeable / Payments

Search Account Code Description

EXPANDED RESULTS PREVIEW OF ACCOUNTS TO ADD NEW

Capital Gain on Asset / Property / Securities

Capital Gain(s) sold on Capital Asset / Property / Securities

Description	Code	Total Amount	Subject to First Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain - (Loss)		4000			

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss
Capital Gain u/s 37(Capital Assets)		4045			

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable
Capital Gain u/s 37(1A)(Property)		4040				

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain u/s 37A (Securities)		4040		

SAVE RESET

Data Amortization Depreciation Business Details Payment Attachments Lifestyle

Property

Business

Capital Gain

- Capital Gain on Asset / Property / Securities
- Adjustments
- Other Sources
- Foreign Sources
- Agriculture
- Tax Chargeable / Payments

Search Account Code Description

EXPANDED RESULTS PREVIEW OF ACCOUNTS TO ADD NEW

Capital Gain on Asset / Property / Securities

Capital Gain(s) sold on Capital Asset / Property / Securities

Description	Code	Total Amount	Subject to First Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain - (Loss)		4000			

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss
Capital Gain u/s 37(Capital Assets)		4045			

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable
Capital Gain u/s 37(1A)(Property)		4040				

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain u/s 37A (Securities)		4040		

SAVE RESET

Add Capital Gain u/s 37(Capital Assets)

Search Account Code Description

EXPANDED RESULTS PREVIEW OF ACCOUNTS TO ADD NEW

- Shares of Listed Company sold outside the provision of NCCPL / PSE
- Share of Company sold outside the provision of NCCPL / PSE
- Jewellery
- Gems
- Gold
- Painting
- Motor vehicle
- Others

OK CANCEL

PART-IV

SECOND SCHEDULE

The screenshot displays the NARS (National Accounting Reporting System) interface. The top navigation bar includes links for Dashboard, Account Classification, Business Classification, and various reports. The left sidebar shows a tree view with 'Capital Gains' selected. The main area displays a table of adjustments with columns: Description, Code, Total Amount, Subject to Final Tax, Subject to Exemption, and Subject to Reduced Tax. The table lists five entries related to 'Unrequited Surplus from Capital Assets for 2020' with codes 4030115, 4030122, 4030123, 4030126, and 4030125.

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Reduced Tax
Unrequited Surplus from Capital Assets for 2020	4030115				
Unrequited Surplus from Capital Assets for 2020	4030122				
Unrequited Surplus from Capital Assets for 2020	4030123				
Unrequited Surplus from Capital Assets for 2020	4030126				
Unrequited Surplus from Capital Assets for 2020	4030125				

The screenshot displays the iRPS software interface for a 2020 tax return. The top navigation bar includes tabs for Declaration, Administration, Depreciation, Business Details, Payment, Assessment, and Appeals. The 'Other Sources' section is expanded, showing a list of income sources with columns for Description, Code, Total Amount, Subject to Final Tax, Subject to Deduction, and Subject to Reduced Tax. The list includes Foreign Sources, Capital Gains, and Tax Chargeable / Payments. A warning message states: 'You may add multiple incomes from the drop down box.' The total amount for 'Other Sources' is 10000.

Description	Code	Total Amount	Subject to Final Tax	Subject to Deduction	Subject to Reduced Tax
Foreign Sources		10000			
Capital Gains		10000			
Tax Chargeable / Payments		10000			
Other Sources		10000			

The screenshot displays the ICRS (International Credit Risk System) software interface. A modal dialog box titled "Add Recourse From Other Sources" is open, allowing users to select additional sources of recourse. The dialog includes a search bar and a list of categories with checkboxes:

- ☐ Real Property
- ☐ Business Assets
- ☐ Personal Assets
- ☐ Bankruptcy Assets
- ☐ Life Insurance
- ☐ Pension Plans
- ☐ Other Assets

The background application window shows the "Add Recourse From Other Sources" dialog box. The dialog has a search bar and a list of categories with checkboxes:

- ☐ Real Property
- ☐ Business Assets
- ☐ Personal Assets
- ☐ Bankruptcy Assets
- ☐ Life Insurance
- ☐ Pension Plans
- ☐ Other Assets

The background application window shows the "Add Recourse From Other Sources" dialog box. The dialog has a search bar and a list of categories with checkboxes:

- ☐ Real Property
- ☐ Business Assets
- ☐ Personal Assets
- ☐ Bankruptcy Assets
- ☐ Life Insurance
- ☐ Pension Plans
- ☐ Other Assets

The screenshot displays the eFile IRS software interface. The top navigation bar includes tabs for Registration, Checkbook, Assets, Liabilities, Income, Expenses, Refund, Withholding / Annuity Tax, Payments, Individual, Other Tax, 990, Investment Management, and Exit. Below this is a sidebar with tabs for Data, Administration, Depreciation, Business Details, Payment, Affidavit, and Affiliate. The main area shows a search bar and a table of foreign income items. The table has columns: Description, Code, Gross Income / Receipt, Total Foreign Tax Paid, Foreign Tax Credit, Excess Foreign Tax, and Tax Paid on Receipt. The table lists five items: Foreign Income (6000), Foreign Property Income / Divid (6002), Foreign Dividends Income / Divid (6003), Foreign Capital Gains / Divid (6004), and Foreign Other Income Income / Divid (6005). Each item has a corresponding 'Edit' button.

Registration • Declaration • Assets Declaration • Audit / Assessment • Certification • Appeals • Refund • CHRP • Withholding / Advance Tax • Payments • Jurisdiction • Gift Tax • ITR • Income Management • MIS

Year 2021
1125's Return of Income filed voluntarily for complete year

2

Data Amortization Depreciation Business Details Payment Attachments **Module**

Property
Business
Capital Gains
Other Sources
Foreign Sources
Agriculture
Agriculture
Tax Chargeable / Payments

Search Amount Code Description

ADD NEW SOURCE SUMMARY OF ECONOMIC TRANSACTIONS

Agriculture

Description	Code	Total Agriculture Taxable	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid In Province
Please select properties that earned Agriculture income during the Tax Year. You may omit the properties not owned by you.					
Agriculture Income		8100			

OK NEXT

Registration • Declaration • Assets Declaration • Audit / Assessment • Certification • Appeals • Refund • CHRP • Withholding / Advance Tax • Payments • Jurisdiction • Gift Tax • ITR • Income Management • MIS

Year 2021
1125's Return of Income filed voluntarily for complete year

3

Data Amortization Depreciation Business Details Payment Attachments **Module**

Property
Business
Capital Gains
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments
Allowances, Deductions and Credits
Withholding Tax
CompuWith

Search Amount Code Description

ADD NEW SOURCE SUMMARY OF ECONOMIC TRANSACTIONS

Allowances, Deductions and Credits

Deductible Allowances

Description	Code	Total	Ineligible	Allowable
Deductible Allowances				
Deductible Allowances	9000			
Working Relief Fund up to \$500	9001			

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions				
Tax Reductions	9000			
Tax Reduction on income derived from a startup business, earned 100% by startup	9001			
Special Tax Rate Tax Reduction on income derived from a startup business, earned 100% by Province				

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits				
Tax Credits	9000			

OK NEXT

PART-IV

SECOND SCHEDULE

	Date	Amortization	Depreciation	Burrows Details	Furniture	Machinery	Attitude																																																																						
Property	1	Search amount Code Description																																																																											
Business	1																																																																												
Capital Gain	1	Adjustments, Reductions and Credits																																																																											
Other Sources	1	Tax Credits																																																																											
Foreign Sources	1																																																																												
Agriculture	1																																																																												
Tax Chargeable / Payments	1	<table border="1"> <thead> <tr> <th>Description</th><th>Code</th><th>Deduction Amount</th><th>Ineligible Amount</th><th>Tax Credit</th></tr> </thead> <tbody> <tr> <td>Tax Credits</td><td>4225</td><td></td><td></td><td><Credit></td></tr> <tr> <td>Tax Credit for Charitable Donations s/c 47</td><td>4311</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for Tax Paid on Share Income from ACP</td><td>4321</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax credit for Charitable Organizations s/c 1000</td><td>4323</td><td></td><td></td><td>0</td></tr> <tr> <td>Summarise of Tax Credit on Investments in Shares disposed off before their term</td><td>4328</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for Charitable Donations where Donation is Made in Associate s/c 9-1</td><td>4331</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for Certain Persons in Approved Pension Fund s/c 53</td><td>4373</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for PQL Machine s/c 640</td><td>4522</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for Certain Persons (Startups) s/c 65F</td><td>45160A</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for Certain Persons (Coal Mining Projects) s/c 65F</td><td>45160B</td><td></td><td></td><td>0</td></tr> <tr> <td>Investment Tax Credit for Specified industrial undertaking s/c 800</td><td>45160C</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit for Specified Industrial Undertakings s/c 850</td><td>45160D</td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Credit s/c 100</td><td>4526</td><td></td><td></td><td>0</td></tr> </tbody> </table>						Description	Code	Deduction Amount	Ineligible Amount	Tax Credit	Tax Credits	4225			<Credit>	Tax Credit for Charitable Donations s/c 47	4311			0	Tax Credit for Tax Paid on Share Income from ACP	4321			0	Tax credit for Charitable Organizations s/c 1000	4323			0	Summarise of Tax Credit on Investments in Shares disposed off before their term	4328			0	Tax Credit for Charitable Donations where Donation is Made in Associate s/c 9-1	4331			0	Tax Credit for Certain Persons in Approved Pension Fund s/c 53	4373			0	Tax Credit for PQL Machine s/c 640	4522			0	Tax Credit for Certain Persons (Startups) s/c 65F	45160A			0	Tax Credit for Certain Persons (Coal Mining Projects) s/c 65F	45160B			0	Investment Tax Credit for Specified industrial undertaking s/c 800	45160C			0	Tax Credit for Specified Industrial Undertakings s/c 850	45160D			0	Tax Credit s/c 100	4526			0
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Registration - Declaration - Asset Declaration - Audit / Assessment - Notification - Appeals - Refund - CRPF - Withholding / Advance Tax - Payment - Jurisdiction - Sales Tax - PMT - Income Management - M...

NIRS Year 2028
T101: Return of Income Tax (return for complete year)

Save Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment Activity

Property
Business
Capital Gain
Other Schemes
Foreign Sources
Agriculture

Tax Chargeable / Payments
allowances, Reductions and Credits
Withholding Tax
Computations

Search Amount Code/Description

Tax Deductions

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	540000		

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	540000/01			

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	540000/02					

Save Print

PART-IV

SECOND SCHEDULE

[illegible]

PART-IV

SECOND SCHEDULE

Motor Vehicle Sale s/s 231B(1) (Above 30000) - on value of vehicle	6410016		
Motor Vehicle Registration Fee s/s 231B(1) (851 to 10000) - on value of vehicle	6410017		
Motor Vehicle Registration Fee s/s 231B(1) (10000 to 15000) - on value of vehicle	6410018		
Motor Vehicle Registration Fee s/s 231B(1) (15000 to 18000) - on value of vehicle	6410019		
Motor Vehicle Registration Fee s/s 231B(1) (18000 to 19000) - on value of vehicle	6410020		
Motor Vehicle Registration Fee s/s 231B(1) (18000 to 20000) - on value of vehicle	6410021		
Motor Vehicle Sale s/s 231B(2) (851 to 10000) - on value of vehicle	6410022		
Motor Vehicle Sale s/s 231B(2) (10000 to 15000) - on value of vehicle	6410023		
Motor Vehicle Sale s/s 231B(2) (15000 to 18000) - on value of vehicle	6410024		
Motor Vehicle Sale s/s 231B(2) (18000 to 19000) - on value of vehicle	6410025		
Motor Vehicle Sale s/s 231B(2) (18000 to 20000) - on value of vehicle	6410026		
Goods Transport Public Vehicle Tax s/s 234	6410031		
Passenger Transport Public Vehicle Tax s/s 234	6410032		
Private Vehicle Tax s/s 234	6410033		
Telephone Bill s/s 236(1)(a)	6410034		
Cellphone Bill s/s 236(1)(a)	6410035		
Prepaid Telephone Card s/s 236(1)(b)	6410036		
Phone Unit s/s 236(1)(c)	6410037		
Internet Bill s/s 236(1)(d)	6410038		
Prepaid Internet Card s/s 236(1)(e)	6410039		
Purchase by Auction s/s 236A (including renewal of interest)	6410040		
Sale / Transfer of immovable Property s/s 236C	6410041		
Tax Deducted s/s 236C where Property Purchased Prior to current Tax Year	6410042		
Functions / Gatherings Charges s/s 236CB (75% to 100% / Non-75% to 80%)	6410043		
Purchase of other Commodities by Distributors / Dealers / Wholesalers s/s 236G	6410044		
Purchase of Perishable by Distributors / Dealers / Wholesalers s/s 236G	6410045		
Purchase by Residents s/s 236H	6410046		
Purchase / Transfer of immovable Property s/s 236I	6410047		
Persons receiving amount allowed through credit / debit / prepaid cards s/s 236J	6410048		
Advance tax on foreign domestic workers s/s 237C	6410049		
Withholding tax on Sale Considerations s/s 237E @ 10%	6420140		
Adjustments under 238A for Builders/Developers	6420141		
Adjustments under 238B for Builders/Developers	6420142		
Final Tax			
Minimum Tax			

PART-IV

SECOND SCHEDULE

Tab	Amortization	Depreciation	Business Details	Taxation	Attachments	Attribute																																																																																																																																																																															
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Final Tax	64020101			0																																																																																																																																																																																	
Dividend u/s 100 @ 7.5%	64050101			0																																																																																																																																																																																	
Dividend u/s 100 @ 10%	64050102			0																																																																																																																																																																																	
Dividend u/s 100 @ 20% (Non-Resident u/s 111A), Part IV of Second Schedule	64050103			0																																																																																																																																																																																	
Dividend u/s 100 @ 7.5% (Non-Resident u/s 111A), Part IV of Second Schedule	64050104			0																																																																																																																																																																																	
Dividend u/s 100 @ 10% (Non-Resident u/s 111A), Part IV of Second Schedule	64050105			0																																																																																																																																																																																	
Dividend u/s 100 (GILTI @ 20% / Non-ATL @ 70%)	64050106			0																																																																																																																																																																																	
Dividend u/s 100 @ 20% (Non-Resident u/s 111A), Part IV of Second Schedule	64050107			0																																																																																																																																																																																	
Dividend u/s 100 @ 20%	64050108			0																																																																																																																																																																																	
Person receiving dividend from a company where the company's dividend is exempt from tax u/s 8 (i) 20% u/s 100	64050109			0																																																																																																																																																																																	
If return on investment is exceeding 1 million as u/s 54A @ 12.5% u/s 10(14A) u/s 102(10B)	64050110			0																																																																																																																																																																																	
If return on investment is not exceeding 1 million as u/s 54A @ 10% u/s 10(14A) u/s 102(10B)	64050111			0																																																																																																																																																																																	
Dividend to a Non-Resident (except under APTT u/s 102) u/s 5	64050112			0																																																																																																																																																																																	
Special Tax Rate Applied in a Non-Resident's period under APTT u/s 102 u/s 5																																																																																																																																																																																					
10(1)(a) - Profits on Debt u/s 101 from NBIC / FD Deposits	64060101			0																																																																																																																																																																																	
Profits on Debt u/s 101(100) from Government Securities	64060102			0																																																																																																																																																																																	
10(1)(a) - Profits on Debt u/s 101 from Others	64060103			0																																																																																																																																																																																	
Profits on Debt u/s 54A of Part II, Second Schedule (10% (20% non-ATL @ 20%)	64060104			0																																																																																																																																																																																	
Profits on Debt u/s 54A of Part II, Second Schedule (ATL @ 10% non-ATL @ 20%)	64060105			0																																																																																																																																																																																	
Royalty / Fee for Technical Services to a Non-Resident u/s 100(1) (Division II, Part I - 100 Schedule)	64060106			0																																																																																																																																																																																	
Tax for intangible digital services u/s 102 (10) @ 10%	64060107			0																																																																																																																																																																																	
Payment to Non-Resident u/s 102(1) for services from u/s 54A @ 10%, Part II, 2nd Schedule	64060108			0																																																																																																																																																																																	
Royalty / Fee for Technical Services to a Non-Resident (except under APTT)	64060109			0																																																																																																																																																																																	
Special Tax Rate Applied / Fee for Technical Services to a Non-Resident (except under APTT)																																																																																																																																																																																					
Payment for foreign produced advertisement to a Non-Resident u/s 102(10A) @ 20%	64060110			0																																																																																																																																																																																	
Tax deductible from non-residents on capital gains of debt instruments/Government securities invested through SCRA u/s 102(10) (Division II, Part II Tax Schedule (holding period more than one month)	64060111			0																																																																																																																																																																																	
Capital of business u/s 104A @ 1%	64060112			0																																																																																																																																																																																	
You may enter this receipt under Income Tax report by clicking @ icon																																																																																																																																																																																					
Capital of IT/ITeS business u/s 104A @ 0.10%	64060113			0																																																																																																																																																																																	
You may enter this receipt under Income Tax report by clicking @ icon																																																																																																																																																																																					
Payment for Goods u/s 102(2A) through Digital means @ 1%	64060114			0																																																																																																																																																																																	
Payment for Goods u/s 102(2A) through Digital means @ 2%	64060115			0																																																																																																																																																																																	
Foreign Marketing Commission u/s 104N(1)(a) / Division IV, Part II, First Schedule	64060116			0																																																																																																																																																																																	
You may enter this receipt under Income Tax report by clicking @ icon																																																																																																																																																																																					

Prize on Prize Bond u/s 136	6400001	
Winnings from Crossword Puzzle u/s 136	6400002	
Winnings from Payfile u/s 136	6400003	
Winnings from Lottery u/s 136	6400004	
Winnings from Quiz u/s 136	6400005	
Winnings from Sale Promotion u/s 136	6400006	
Commission / Discount on Petroleum Products u/s 136A @ 12%	6400007	☒
You may offer this exempt under Normal Tax regime by clicking 'X' over.		
Attributable income from controlled foreign company u/s 108A @ 10%	64120001	
Losses of rights to collect term u/s 124A(2)	64100002	
Share charges issued by companies u/s 136J	64100001	
Advance tax u/s 136J for Non-Resident Taxpayers	64100002	
Tax deduction on payments to persons engaged in international money transfer or cross border remittance u/s 132(10C) / Division 10 Part 1, 1st Schedule @ 10%	64200007	
Tax deduction on payment to persons to send network company payment gateway or any other person/interbank financial telecommunication services u/s 132(10C) / Division 10 Part 1, 1st Schedule @ 10%	64200008	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64200005	
Capital Gains on the first sale of immovable property u/s 37(1A) @ 0% under clause (IA), for Ex-Servicemen, serving personnel of Armed Forces, an employee and serving personnel of Federal & Provincial Government granted by the Federal or Provincial Government in recognition of services rendered by persons specified in first proviso to Section 238C	64200001	☒
Capital Gains on Securities u/s 37A @ 0% (where security was acquired prior to July 01, 2013)	64200001	
Capital Gains on Securities u/s 37A @ 0% (PMCK-Cash Settled Securities)	64200002	
Capital Gains on Securities u/s 37A @ 0% (PMCK-Cash Settled Securities)	64200003	
Capital Gains on Securities u/s 37A @ 12.5% (where securities acquired between July 01, 2013 to June 30, 2022)	64200004	
Capital Gains on Securities u/s 37A @ 10%	64200005	
Capital Gains on Securities u/s 37A @ 7.5%	64200006	
Capital Gains on Securities u/s 37A @ 5%	64200007	
Electricity Bill of Commercial Consumer u/s 239	64100001	☒
Electricity Bill of Industrial Consumer u/s 239	64100002	☒
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @ 10%	64200008	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than Stock Funds) u/s 37A	64200009	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than Stock Funds) u/s 37A	64200010	
Capital Gains on Securities u/s 37A @ 10% (where securities acquired between 01st day of July, 2022 and 30th June, 2024)	64200011	
Profit on Order on National Savings Certificates including Defence Saving (pertaining to previous years u/s 38(4A))	64200012	
Receipts from Shipping Business of a Resident person u/s 7A	64200013	
Tax Liability u/s 100B Read with Rule 10 of Eleventh Schedule for Resident Taxpayers	64200014	☒
Income from property u/s 100D @ 20%	64300007	
Tax on Business Income of business u/s 7C (Advance tax included) paid under Rule 135	64300002	
Tax on Business Income of business u/s 7C (Advance tax included) paid under Rule 135	64300003	
Dividend u/s 110 - Dividend received from 2001 securities / Mutual Funds	64300001	
Advance tax u/s 136J for Investment by Non-Resident	64300002	
Return on investment in Sukuk u/s 191(1A) @ 10%	64300003	
Return on investment in Sukuk u/s 191(1A) @ 12.5%	64300004	
Return on investment in Sukuk u/s 191(1A) @ 20%	64300005	
Tax on Income of Carbon Credits u/s 11, Part A, 3rd Schedule (Carbon trading and all trading activity only)	64300006	
Return on investment in Sukuk by a Non-Resident u/s 192(100) @ 10%	64300007	
Return on investment in Sukuk by a Non-Resident u/s 192(100) @ 12.5%	64300008	
Return on investment in Sukuk by a Non-Resident u/s 192(100) @ 20%	64300009	
Dividend u/s 110 @ 20%	64300010	
Gain arising on premature disposal of government securities u/s 101A	64300011	
Dividend u/s 110 - Dividend received from investments in equity mutual funds	64300012	
Profit on Order u/s 191(100) from Stock Exchanges / Deposits	64300013	
Minimum Tax		

PART-IV

SECOND SCHEDULE

Date	Amortization	Depreciation	Business Details	Payment	Attachment	Bill/Receipt	
Property	3						
Business	3						
Capital Gain	3						
Other Sources	3						
Foreign Sources	3						
Agriculture	3						
Search Amount Date Description Q add personal sources transfer to financial statements calculate							
Tax Deductions Minimum Tax							
Description	Date	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Available Taxable Income	Tax on Available Income	Difference of Minimum Tax Chargeable
Minimum Tax	6/30/2020						0
Import levy 148 (2%)	6/30/2020						0
Import levy 148 (5.5%)	6/30/2020						0
Import levy 148 (1%)	6/30/2020						0
Import levy 148 (4%)	6/30/2020						0
Import levy 148 (6%)	6/30/2020						0
Import levy 148 (12.5%)	6/30/2020						0
Payment for Goods to a PE of a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Payment for Contracts to a PE of a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Tax Deduction from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Issued Through FCRA u/s 152(16A) / Division 6, Part II, 1st Schedule	6/30/2020						0
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Payment for Services, Contracts to a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Fee for Advertisement Services to a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Insurance / Reinsurance Premium to a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Fee for Advertisement Services to a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Payment for IT-enabled service u/s 152(4)(3) / Division 6, Part II, 1st Schedule (ATC @ 4% / Non-ATC @ 10%)	6/30/2020						0
Payment for IT-enabled service u/s 152(4)(3) / Division 6, Part II, 1st Schedule (ATC @ 9% / Non-ATC @ 10%)	6/30/2020						0
Payment for Other Services to a PE of a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule (ATC @ 10% / Non-ATC @ 20%)	6/30/2020						0
Payment for Other Services to a PE of a Non-Resident u/s 152(4)(3) / Division 6, Part II, 1st Schedule	6/30/2020						0
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under AOTF	6/30/2020						0
Special Tax Rate Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under AOTF							
Payment for Goods u/s 152(15A) (4% PT)	6/30/2020						0
Payment for Goods u/s 152(15A) (1%)	6/30/2020						0
Payment for Goods u/s 152(15A) (1.5%)	6/30/2020						0
Payment for Goods u/s 152(15A) (12.5%)	6/30/2020						0
Tax Deduction from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Issued Through FCRA u/s 152(16) / Division 6, Part II, 1st Schedule	6/30/2020						0

PART-IV

SECOND SCHEDULE

[illegible]

PART-IV

SECOND SCHEDULE

[illegible]

The screenshot shows the eSARS system interface. At the top, there's a navigation bar with 'eSARS' logo and 'New 2019' label. Below it, a menu bar includes 'Data', 'Registration', 'Declaration', 'Payment', 'Business Details', 'Appraisal', 'Attachment', and 'Activity Log'. A sidebar on the left lists various tax categories like 'Property', 'Business', 'Capital Gains', 'Other Income', 'Foreign Income', 'Agriculture', 'Tax (Changeover / Provisions)', 'Allowances, Deductions and Credits', 'Withholding Tax', and 'Capital Gains'. The main area displays a 'New 2019' status and a 'Add Taxation' window. This window lists various taxes and their rates, including 'Tax on Income', 'Tax on Dividends', 'Tax on Capital Gains', 'Tax on Interest', 'Tax on Royalties', 'Tax on Franchise', 'Tax on Stamp Duty', 'Tax on Transfer Duty', 'Tax on Estate Duty', and 'Tax on Gift Duty'. The 'Add Taxation' button is highlighted.

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • CMP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • ITMS • Invoice Management • MIS

Year 2019
114(1) Return of income filed voluntarily for complete year

Depreciation

Business Details

Description	Code	WDTY (BT)	Deletion	Addition (Used in Past)	Extent of Use	Addition (New)	Extent of Use	Initial Assessment	Depreciation	WDTY (CT)
Depreciation	124400									
Building (all types)	124401									
Range for Depreciation	124402									
Range for Depreciation (Other than Range)	124403									
Range for Depreciation (Other than Range)	124404									
Range for Depreciation (Other than Range)	124405									
Range for Depreciation (Other than Range)	124406									
Range for Depreciation (Other than Range)	124407									
Range for Depreciation (Other than Range)	124408									
Range for Depreciation (Other than Range)	124409									
Range for Depreciation (Other than Range)	124410									
Range for Depreciation (Other than Range)	124411									
Range for Depreciation (Other than Range)	124412									
Range for Depreciation (Other than Range)	124413									
Range for Depreciation (Other than Range)	124414									
Range for Depreciation (Other than Range)	124415									
Range for Depreciation (Other than Range)	124416									
Range for Depreciation (Other than Range)	124417									
Range for Depreciation (Other than Range)	124418									
Range for Depreciation (Other than Range)	124419									
Range for Depreciation (Other than Range)	124420									

Business Details

Businesses

Sr No.	Business Name	Principal Activity	Start Date	End Date	Business Name	Action
Add Business Details						

Ownership (Shareholders/Partners/Partners)

Sr No.	Registration No.	Name	Type	Capital in Percentage	Capital Amount	Action
Add details						

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • CMP • Withholding / Advance Tax • Payments • Calculation • Sales Tax • ITR • Income Management • ITR

2019-2020
7-423 Return of Income filed electronically for taxable year

Date Amendment Depreciation Business Details **Payments** Attachments Attributes

Payments

Unclaimed Payments Not Available View	Claimed Payments Not Available View	Payment Summary Not Available View
--	--	---

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • CMP • Withholding / Advance Tax • Payments • Calculation • Sales Tax • ITR • Income Management • ITR

2019-2020
7-423 Return of Income filed electronically for taxable year

Date Amendment Depreciation Business Details Payment **Attachments** Attributes

Attachments

Final Accounts (3000) View	Manufacturing and Trading / Profit and Loss Accounts statements (3030) View	Final Accounts CSV (3003) View
---	--	---

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • CMP • Withholding / Advance Tax • Payments • Calculation • Sales Tax • ITR • Income Management • ITR

2019-2020
7-423 Return of Income filed electronically for taxable year

Date Amendment Depreciation Business Details Payment Attachments **Attributes**

Attributes

Residence Status
Resident

Professional ACP (As defined under Part I of the First Schedule)
Select option

Estimation Date

Electronic Return for Companies

IRIS **FBR**

Please select your sources of income for the tax year:

☐ Property Rental Income
 ☐ Income from Other Sources
 ☒ Income from Business
 ☐ Capital Gain

☐ Income from Foreign Sources and Assets
 ☐ Income from Agriculture
 ☐ No Income

Are you a Tax Resident of Pakistan as per section 82 to 84 of ITO, 2001? Yes No

Summary of Economic Transactions TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfil your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Accountant by the tax authority.

Note: Please review available data of your economic transactions for the selected tax year. This is indicative data which helps in updating at first user file information. Therefore, correct reporting of income and tax therein is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHOLDEE ➔

SUMMARY OF WITHHOLDING TAX DEPOSITED AS WITHHOLDING AGENT ➔

SUMMARY OF SALES TAX RECORD ➔

[Download Resident File](#)
[Start Return Filing](#)

Registration • Declaration • Asset Declaration • Audit / Assessment • Notification • Appeals • Refund • CPFR • Withholding / Deduction Tax • Payments • Amendment • Sales Tax • ILM • Module Management • MS

IRIS Year 2025 Save Submit Print Close

15473 Return of Income-Tax summary for company with

[Data](#)
[Amortization](#)
[Depreciation](#)
[Business Details](#)
[Payment](#)
[Attachment](#)
[Workflow](#)
89

Property

Receipts/Deductions

Search Receipts/Deductions

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Please select properties that derived rental income during the Tax Year.				
Income / Rental from Property	2000			
Total Receipts from Property		2029		
Rent Received on Recoupable	2001			
100% of amount not adjustable upon at Rent	2002			
Deferred Depreciation under a Contract for Sale of Property	2003			
Recovery of Unpaid recoverable Rent allowed as deduction	2004			
Unpaid Capitalized consulting fees from	2005			
Total Deductions from Property		2009		
100% of Rent of Building for Supply	2006			

[Back](#)
[Next](#)

Property | Amortization | Depreciation | Business Details | Payment | Attachments | Attributes

Search through Code/Description

Property

Receipts/Deductions

Business

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Corruption	Subject to Mineral Tax
Recovery of unpaid irrecoverable rent allowed as deduction	2004			
Unpaid liabilities exceeding three years	2005			
Total Deductions from Property	2000			
Insurance Premium	2001			
Local Tax / Tax / Charge / Duty	2002			
Ground Rent	2003			
Profit on Capital Gained for Investment in Property	2006			
Share in Rental Income Paid to HSP / Rents	2008			
Rent Collection Expenses	2007			
Legal Service Charge	2009			
Amount carried as irrecoverable rent	2010			
Payment of Liabilities Related to Income	2011			
Other Deductions against Rent	2012			
10% of Rent of Building for Repair	2013			

Business | Amortization | Depreciation | Business Details | Payment | Attachments | Attributes

Search through Code/Description

Business

Manufacturing/Trading Items

Other Revenue

Admin, Selling & Financial Expenses

Irrecoverable/Allowable Deductions

Adjustments

IT Tax Schemes and Deductions

Income from Social Media Content

Transactions - INR 50 Million with Non-Resident Associates

Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Manufacturing/Trading Items

Description	Code	Total Amount	Subject to Profit Tax	Subject to Corporation Tax	Subject to Mineral Tax
Revenue / (Gross) from Business	3000				
Net Revenue (including Sales Tax, Federal Excise, Brokerage, Commissions, Discount, Freight Outward)	3008				
Gross Revenue (including Sales Tax, Federal Excise)	3009				
Gross Domestic Sales / Services Fee	3004				
Gross Exports Sales / Services Fee	3005				
Selling Expenses (Freight Outward, Brokerage, Commissions, Discount, etc.)	3009				
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Relates / Duty Drawback	3013				
Cost of Sales / Services	3009				
Opening Stock	3009				
Domestic Raw Material / Components Opening Balance	3014				
Import Raw Material / Components Opening Balance	3015				
Waste / Scrap Opening Balance	3016				
Part Opening Balance	3017				
Work in Progress Opening Balance	3018				
Self-Manufactured Finished Goods Opening Balance	3019				
Domestic Purchased Goods Opening Balance	3020				
Import Finished Goods Opening Balance	3021				
Net Purchases (including Sales Tax, Federal Excise)	3009				
Net Domestic Purchases Raw Material / Components	3022				
Net Import Raw Material / Components	3023				
Net Stocks / Spares Purchases	3024				
Net Fuel Purchases	3025				
Net Domestic Purchases Finished Goods	3026				
Net Import Finished Goods	3027				

Consumed	3069	
Domestic Raw Material / Components Consumed	3065	
Import Raw Material / Components Consumed	3066	
Stores / Spares Consumed	3067	
Fuel Consumed	3068	
Work In Progress Consumed	3069	
Self-Manufactured Finished Goods Consumed	3070	
Domestic Finished Goods Consumed	3071	
Import Finished Goods Consumed	3072	
Direct Expenses	3073	
Salaries / Wages	3073	
Power	3074	
Gas	3075	
Repair / Maintenance	3076	
Insurance	3077	
Amortity	3078	
Other Direct Expenses	3079	
Accounting Amortisation	3080	
Accounting Depreciation	3081	
Closing Stock	3082	
Domestic Raw Material / Components Closing Balance	3082	
Import Raw Material / Components Closing Balance	3083	
Stores / Spares Closing Balance	3084	
Fuel Closing Balance	3085	
Work in Progress Closing Balance	3086	
Self-Manufactured Finished Goods Closing Balance	3087	
Domestic Finished Goods Closing Balance	3088	
Import Finished Goods Closing Balance	3089	
Gross Profit / Loss	3090	

[Data](#)
[Amortization](#)
[Depreciation](#)
[Business Details](#)
[Payment](#)
[Attachment](#)
[Withdraw](#)

Property +

Business +

- Manufacturing/ Trading Items
- Other Revenues
- Admin, Selling & Financial Expenses
- Immovable/Debt Deductions
- Adjustments
- IT Tax Builders and Developers
- Income from Social Media Content
- Transactions > INR 50 million with Non-Residents Associates
- Balance Sheet

Capital Gain +

Other Sources +

Foreign Sources +

Agriculture +

Tax Chargeable / Payments +

Search keyword Code/Description

ADD NEW CODE SUBJECT | SUMMARY OF ECONOMIC TRANSACTIONS | REPORT FINANCIAL RESULTS | CALCULATE

Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Expenses					
Director's Fee	2182				
Workers' Profit Participation Fund	2185				
Provision for Doubtful / Bad Debts	2191				
Provision for Obsolete Stocks / Shares / Spares / Fixed Assets	2192				
Provision for Contingent or Value of asset/loss	2193				
Insurance	2170				
Professional Charges	2174				
Profit on Gift (Finance Charges / Markup on interest)	2175				
Creation / Charity	2176				
Brokerage / Commission	2179				
Investment (Self) write-off	2180				
Obsolete Stocks / Shares / Spares / Fixed Assets write-off	2181				
Accounting costs on sale of intangible	2185				
Contribution to an approved gratuity fund / Pension fund / Superannuation fund	2189				
Accounting costs on sale of assets	2190				
Accounting amortization	2191				
Accounting depreciation	2192				
Accounting Profit / Loss	3290				

SAVE | ADD

[Registration](#)
[Declaration](#)
[Assets Declaration](#)
[Audit / Assessment](#)
[Notification](#)
[Appeal](#)
[Refund](#)
[CHRP](#)
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WELCOME
TAX2 System of income tax voluntarily for complete user

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[Payment](#)
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Property +

Business +

- Manufacturing/ Trading Items
- Other Revenues
- Admin, Selling & Financial Expenses
- Immovable/Debt Deductions
- Adjustments
- IT Tax Builders and Developers
- Income from Social Media Content
- Transactions > INR 50 million with Non-Residents Associates
- Balance Sheet

Capital Gain +

Other Sources +

Foreign Sources +

Agriculture +

Tax Chargeable / Payments +

Search keyword Code/Description

ADD NEW CODE SUBJECT | SUMMARY OF ECONOMIC TRANSACTIONS | REPORT FINANCIAL RESULTS | CALCULATE

Immovable/Debt Deductions

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Immovable Debt Items	3299				
Debt Items	3298				

SAVE | ADD

Add Backs Pre-Commencement Expenditure / Deferred Cost	3230		0
7.50% of sales dealers of products listed in the list set to the sales tax act, 1992 who are not registered under the GST 1992 and not appearing in the active taxpayers list under the ITD 2001	3231		0
Other Inadmissible Deductions	3234		0
Add Backs Accounting Loss on Sale of Intangibles	3235		0
Add Backs Accounting Loss on Sale of Assets	3236		0
Add Backs Accounting Amortization	3237		0
Add Backs Accounting Depreciation	3238		0
Admissible Deductions	3239		0

[Previous] [Next]

Data | Amortization | Depreciation | Business Details | Payments | Attachment | Activity

Property: Search Amount Code Description [GO] [ADD NEW SOURCE] [TRANSFER OF SOURCE, SOURCE TYPE] [REMOVE FROM SOURCE] [DELETE]

Business

- Manufacturing/Trading Item
- Other Revenue
- Admin, Selling & Financial Expenses
- Inadmissible/Admissible Deductions**
- Adjustments
- Ti Tax Builders and Deductions
- Income from Social Media Content
- Transfers - PIR 50 Value with Non-Residents Associates
- Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agreement

Tax Chargeable / Payments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Add Backs Accounting Loss on Sale of Assets	3236				0
Add Backs Accounting Amortization	3237				0
Add Backs Accounting Depreciation	3238				0
Admissible Deductions	3239				0
Accounting Gain on Sale of Intangibles	3240				0
Accounting Gain on Sale of Assets	3241				0
Tax Amortization for Current Year	3242				0
Tax Depreciation / Initial Allowance for Current Year	3243				0
Pre-Commencement Expenditure / Deferred Cost	3230				0
Other Inadmissible Deductions	3234				0
Tax Loss on Sale of Intangibles	3235				0
Tax Loss on Sale of Assets	3236				0
Unabsorbed Tax Amortization for Previous Years	3237				0
Unabsorbed Tax Depreciation for Previous Years	3238				0

[Previous] [Next]

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - DROGR - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - IGST - Invoice Management - MIS

Year 2020
15477 (Status of Income Tax voluntarily for complete year)

Date Amendment Depreciation Business Details Payment Attachment Attribute

Property

Business

- Manufacturing/ Trading Items
- Other Revenues
- Admin, Selling & Financial Expenses
- Income-taxable/Admissible Deductions
- Adjustments
- IT Tax Builders and Developers
- Income from Social Media Content
- Transactions - INR 50 Million with Non-Residents Associates
- Balance Sheet
- Capital Gain
- Other Sources
- Foreign Sources
- Agriculture
- Tax Chargeable / Payments

Search Amount Code Description

Adjustments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / Loss from Business before adjustment of Income-taxable/Depreciation / Initial adjustment / adjustment for current / previous years	3270				
Unadjusted (Loss) from Business for 2020	32701				
Unadjusted (Loss) from Business for 2020	32702				
Unadjusted (Loss) from Business for 2020	32703				
Unadjusted (Loss) from Business for 2020	32704				
Unadjusted (Loss) from Business for 2020	32705				
Unadjusted (Loss) from Business for 2020	32706				
Unadjusted (Loss) from Business for 2020	32707				
Unadjusted (Loss) from Business for 2020	32708				
Unadjusted (Loss) from Business for 2020	32709				
Unadjusted (Loss) from Business for 2020	32710				

BACK NEXT

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - DROGR - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - IGST - Invoice Management - MIS

Year 2020
15477 (Status of Income Tax voluntarily for complete year)

Date Amendment Depreciation Business Details Payment Attachment Attribute

Property

Business

- Manufacturing/ Trading Items
- Other Revenues
- Admin, Selling & Financial Expenses
- Income-taxable/Admissible Deductions
- Adjustments
- IT Tax Builders and Developers
- Income from Social Media Content
- Transactions - INR 50 Million with Non-Residents Associates
- Balance Sheet
- Capital Gain
- Other Sources
- Foreign Sources
- Agriculture
- Tax Chargeable / Payments

Search Amount Code Description

IT Tax Builders and Developers

Description	Code	Total Amount	Taxable Profit
Contribution and use of residential, commercial or other buildings @10%	3401		
Development and use of residential commercial or other plots @10%	3402		
Contribution and Development of residential commercial or other plots @10%	3403		

BACK NEXT

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - DROGR - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - IGST - Invoice Management - MIS

Year 2020
15477 (Status of Income Tax voluntarily for complete year)

Date Amendment Depreciation Business Details Payment Attachment Attribute

Property

Business

- Manufacturing/ Trading Items
- Other Revenues
- Admin, Selling & Financial Expenses
- Income-taxable/Admissible Deductions
- Adjustments
- IT Tax Builders and Developers
- Income from Social Media Content
- Transactions - INR 50 Million with Non-Residents Associates
- Balance Sheet
- Capital Gain
- Other Sources
- Foreign Sources
- Agriculture
- Tax Chargeable / Payments

Search Amount Code Description

Income from Social Media Content

Description	Code	Value / Amount
Total Number of Posts during the year	3601	
Average Number of Views Per Content	3602	
Declared Revenue	3603	
Actual Total Remuneration Received in Cash and Kind	3604	
Total Revenue	3605	
Total Expenses	3606	
Income from Social Media Content less 50%	3607	

BACK NEXT

Amortization	Depreciation	Business Details	Payment	Attachment	Attribute
Search Asset Code/Description					
Transactions - PKR 50 Million with Non-Residents Associates					
Description		Code	Receipts	Payments	
Total Value of Revenue Transactions with Non-Resident associate		3345			
Raw Material / Components		3301			
Finished Goods		3302			
Stock in Trade		3303			
Others		3304			
Rent		3305			
Royalty / License Fee / Franchise Fee		3306			
Intangible		3307			
Fee for Management / Finance / Administrative / Marketing / Training Services		3308			
Fee for Engineering / Technical / Construction Services		3309			
Fee for Research / Development Services		3310			
Commission		3311			
Profit on Debt (Financial Charges / Markup / Interest)		3312			
Dividend (Common / Preferred Stock / Deemed Dividend)		3313			
Insurance Premium		3314			
Guarantee		3315			
Others (including Derivatives)		3316			
Expenses Reimbursement at Cost		3317			
Total Value of Capital Transactions with Non-Resident associate		3399			
Interest Bearing Loan Opening Balance		3301			
Interest Bearing Loan Closing Balance		3302			
Interest Free Loan Opening Balance		3303			
Interest Free Loan Closing Balance		3304			
Investments		2703			
Property of Capital Nature		3316			
Service / Tangible / Intangible Property etc. for Non-Resident Consideration under any arrangement including Exchange, Term, Barter, Borrow, Discount, etc. (Net-1, Net-2)		3301			
Service / Tangible / Intangible Property etc. for Non-Resident (Net-1, Net-2)		3302			
Direct / Indirect Participation by a Non-Resident in Capital Management or Control (Net-1, Net-2)		3303			
Number of Associates having dealings with		3394			

Details	Amortization	Depreciation	Business Details	Payment	Attachment	Attribute
Property						
Business						
Manufacturing/ Trading Items						
Other Revenues						
Admin, Selling & Finance Expenses						
Inadmissible/Allowable Deductions						
Adjustments						
IT Tax Builders and Developer						
Income from Social Media Content						
Transactions > INR 50 Million with Non-Residents Associated						
Balance Sheet						
Capital Gain						
Other Sources						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						

Search Amount Enter Description	Code	Amount
Please add your business properties by clicking [+Property] button		
Total Assets	3349	
Land (Business)	3301	
Building (Business)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Works in trade / Stock / Spares	3305	
Bank Balance	3301	
Motor Vehicles	3304	
Intangible	3306	
Pre-Commencement Expenditure	3306	
Capital Work in Progress	3308	
Long Term Investments	3311	
Advances / Deposits / Prepayments	3312	
Trade Debtors / Receivables	3313	
Inventory	3314	
Short Term Investments	3316	
Short Term Advances / Deposits / Prepayments	3317	
Current Portion of Long Term Investments	3318	
Debt in hand	3319	
Bonds/Securities	3321	
Other Assets	3340	
Total Equity / Liabilities	3399	
Authorized Capital	3351	
Issued, Subscribed & Paid up Capital	3352	
Share Deposit Money	3353	
Capital Reserves	3361	
Revenue Reserves	3362	
Funds	3363	
Accumulated Profits	3364	
Resignation 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 Liabilities	3383	
Trade Creditors / Payables	3384	
Other Liabilities	3396	

Date	Amortization	Depreciation	Business Details	Payment	Reinvestment	Attributes
Property						
Business						
Capital Gain						
Capital Gain on Asset / Property / Securities						
Capital Gain/Loss on Capital Asset / Property / Securities						
Description	Code	Total Amount	Subject to Flat Tax	Subject to Exemption	Subject to Normal Tax	
Total Capital Gain (Loss)	4300					
Capital Gain/Loss TT (Capital Assets)						
Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	
Capital Gain/Loss TT (Capital Assets)	4301					
Capital Gain/Loss TT (A) (Property)						
Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable
Capital Gain/Loss TT (A) (Property)	4302					
Capital Gain/Loss TPA (Securities)						
Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable		
Capital Gain/Loss TPA (Securities)	4303					

Date	Amortization	Depreciation	Business Details	Payment	Reinvestment	Attributes
Property						
Business						
Capital Gain						
Capital Gain on Asset / Property / Securities						
Capital Gain/Loss on Capital Asset / Property / Securities						
Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	
Total Capital Gain (Loss)	4300					
Capital Gain/Loss TT (Capital Assets)						
Capital Gain/Loss TT (Capital Assets)	4301					
Shares of Listed Company sold outside the purview of RCDPL / PGR	64340211					
Shares of Company sold outside the purview of RCDPL / PGR	64340216					
Jewellery	64340213					
Coin	64340214					
Gold	64340217					
Platinum	64340219					
Motor Vehicle	64340215					
Others	64340212					

PART-IV

SECOND SCHEDULE

Registration • Deduction • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • DRP • Withholding / Advance Tax • Payments • Introduction • Sales Tax • MIS • Invoice Management • MIS

Year 2020
TAX (Return of Income filed voluntarily for complete year)

Save Submit Print Close

Date Amortization Depreciation Business Details Payment Attachment Attribute 35

Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments

Search amount Code Description

ADD INCOME SOURCE TRANSACTIONS OF INCOME TAXATION SELECT INCOME SOURCE CANCEL

Adjustments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Unadjusted (Loss) from Capital Assets for 2021	409013				
Unadjusted (Loss) from Capital Assets for 2020	409012				
Unadjusted (Loss) from Capital Assets for 2019	409011				
Unadjusted (Loss) from Capital Assets for 2018	409010				
Unadjusted (Loss) from Capital Assets for 2017	409009				

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Registration • Deduction • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • DRP • Withholding / Advance Tax • Payments • Introduction • Sales Tax • MIS • Invoice Management • MIS

Year 2020
TAX (Return of Income filed voluntarily for complete year)

Save Submit Print Close

Date Amortization Depreciation Business Details Payment Attachment Attribute 36

Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture
Tax Chargeable / Payments

Search amount Code Description

ADD INCOME SOURCE TRANSACTIONS OF INCOME TAXATION SELECT INCOME SOURCE CANCEL

Receipts/Deductions for Other Sources

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
You may add multiple incomes from the drop down lists.					
Income / Loss from Other Sources	5000				
Receipts from Other Sources	5029				
Profit on Debt	501013				
Unadjusted Income	501011				
Options on Investment on Stocks	54300075				
Deductions from Other Sources	5000				
Other Deductions	5000				

Back Next

PART-IV

SECOND SCHEDULE

	Description	Cash	Total Amount	Subject to Flat Tax	Subject to Exemption	Subject to Normal Tax
Income / Gains from Other Sources:		\$000				
Royalties from Other Sources:		\$029				
Royalty		\$000				0
Ground Rent		\$004				0
Rent from sub-lease of land or building		\$005				0
Rent from lease of building with plant and machinery		\$008				0
Licenses, franchises, deposits or full interest in cash		\$016				0
Other royalties		\$008				0
Right on debt		\$00012				10
Dividend income		\$00100				10
Return on investment on stocks		\$420000				0
Deductions from Other Sources:		\$089				
Other Deductions		\$000				

\$000 \$000

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectifications • Appeals • Refund • Disput • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • RMC • Invoice Management • LMS •

INRIS May 2023
 11473 Pattern of Income Filed Successfully for complete year

Home Submit Print Close

Data Amendments Disposition Business Details Payment Attachment Affidavit

Property
 Business
 Capital Gain
 Other Sources

Search Keyword:

Income from Foreign Sources

Description	Code	Gross Revenue / Receipt	Total Expenditure / Cost	Foreign Income	Normal Income	Tax Paid on Foreign Income
Foreign Income	0000					
Foreign Property Income / (Loss)	0010					
Foreign Business Income / (Loss)	0018					
Foreign Capital Gain / (Loss)	0040					
Foreign Other Sources Income / (Loss)	0019					

Registration • Deduction • Assets Deduction • Audit / Assessment • Rectification • Appeals • Refund • CRRP • Withholding / Advance Tax • Payments • Application • Sales Tax • PMG • Invoice Management • MS

IRIS Nov 2020 1187 (Return of Income filed voluntarily for complete year)

Done Submit Print Close

Data Annotations Depreciation Business Details Payment Attachment Attitude

Property
Business
Capital Gain
Other Sources
Foreign Sources

Agriculture
Agriculture

Tax Chargeable / Payments

Search Amount Code Description

ADD INCOME SOURCE | SUMMARY OF ECONOMIC TRANSACTIONS | REPORT REQUIRED STATUS | CALCULATE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid to Provider
Please select properties that earned Agriculture Income during the Tax Year. You may also add the properties not owned by you.					
Agriculture Income		\$100			

Save Next

Data Annotations Depreciation Business Details Payment Attachment Attitude

Property
Business
Capital Gain
Other Sources
Foreign Sources
Agriculture

Tax Chargeable / Payments
Allowances, Reductions and Credits
Withholding Tax
Computations

Search Amount Code Description

ADD INCOME SOURCE | SUMMARY OF ECONOMIC TRANSACTIONS | REPORT REQUIRED STATUS | CALCULATE

Allowances, Reductions and Credits

Deductible Allowances

Description	Code	Total	Indeductible	Deductible
Deductible Allowances	9001			
Workers Welfare Fund less 50%	9002			
Workers Profit Participation Fund less 50%	9003			

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions	9000			
Tax Reduction on income derived from a startup business, owned 100% by Women	900201			

Special Tax Rate Tax Reduction on income derived from a startup business, owned 100% by Women

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9225			

Save Next

PART-IV

SECOND SCHEDULE

Details	Amortization	Depreciation	Asset Details	Payment	Actual Depreciation	Asset Value
Property			Search Advanced Catalog Descriptions			Add new asset Download asset information Download asset information Download asset information
Revenues			Allocation, Reduction and Credits			
Capital Costs						
Other Sources						
Foreign Sources						
Applications						
The Chargeable / Payments						
Allocation, Reduction and Credits						
Amortization						
Depreciation						

The screenshot displays the 'Tax Changelog / Payments' section within the 'Business Details' tab of the 'My Business' dashboard. The page features a search bar at the top, followed by a table of tax changes. The table has columns for 'Description', 'Code', 'Taxable Amount', 'Tax Exempted', and 'Tax Change'. The first entry is 'Minimum Tax' with a taxable amount of \$4000.00 and a tax change of \$4000.00. The 'Tax Changelog / Payments' section is highlighted in the left sidebar.

Description	Code	Taxable Amount	Tax Exempted	Tax Change
Minimum Tax		\$4000.00		\$4000.00

Date	Amortization	Depreciation	Business Details	Payment	Attachment	Attribute
Property						
Business						
Capital Gain						
Other Revenues						
Foreign Sources						
Agreements						
Tax Chargeable / Payments						
- Allowances, Reductions and Credits						
- Withholding Tax						
- Computations						

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	640000		
15(1)(a) - Profit on Debt w/c TSI from MSC / IPO Deposits	64000001		
Profit on Debt w/c TSI(TSI) from Bank Accounts / Deposits	64000002		
Profit on Debt w/c TSI(TSI) from Government Securities @1%	64000003		
Import w/c 14% @2%	64010004		
15(1)(d) - Profit on Debt w/c TSI From Others	64000004		
Profit on Debt to a Non-Resident w/c TSI(2)	64030008		
Special Tax Rate Profit on Debt to a Non-Resident w/c TSI(2)			
Import w/c 14% @3%	64010006		
Import w/c 14% @4%	64010008		
Import w/c 14% @4.5%	64010009		
Import w/c 14% @1.5%	64010003		
Advance tax on Dividend w/c ZIR(RSA)	64010005		
Export Proceeds w/c 147 (SIC) @1%	64010007		
Import w/c 14% @1%	64010007		
Import w/c 14% @0.5%	64010011		

PART-IV

SECOND SCHEDULE

Payment to a Non-Resident u/s 152(2) @20%	64050007	+	0
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) - being a manufacturing company of such goods	64050019	+	0
Payment for Goods u/s 153(1)(a) @1%	64060002	+	0
Payment for Goods u/s 153(1)(a) @1.5%	64060003	+	0
Payment for Goods u/s 153(1)(a) @2%	64060004	+	0
Payment for Goods u/s 153(1)(a) @2.5%	64060005	+	0
Payment for Goods u/s 153(1)(a) @4.5%	64060009	+	0
Payment for Goods u/s 153(1)(a) @5%	64060034	+	0
Payment for Goods u/s 153(1)(a) @0.25%	64060032	+	0
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116	+	0
Receipts from Contracts u/s 153(1)(c) @7% - By a public listed company	64060214	+	0
Rent of immovable Property u/s 155	64080001	+	0
Advance tax on cash withdrawal u/s 231AB	64100101	+	0
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle	64100301	+	0
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle	64100302	+	0
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303	+	0
Motor Vehicle Registration Fee u/s 231B (1A) (Non KTs @ 4%)	64100304	+	0
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	+	0
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	+	0
Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308	+	0
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309	+	0
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310	+	0
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle	64100311	+	0
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle	64100312	+	0
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle	64100313	+	0
Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle	64100314	+	0
Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle	64100315	+	0
Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle	64100316	+	0
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle	64100317	+	0
Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle	64100318	+	0
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle	64100319	+	0
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle	64100320	+	0
Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle	64100321	+	0
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322	+	0
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323	+	0

PART-IV

SECOND SCHEDULE

Motor Vehicle Sale u/s 231B(3) (7001cc to 13000cc) - on value of vehicle	64100323	 
Motor Vehicle Sale u/s 231B(3) (1301cc to 18000cc) - on value of vehicle	64100324	 
Motor Vehicle Sale u/s 231B(3) (1801cc to 18000cc) - on value of vehicle	64100325	 
Motor Vehicle Sale u/s 231B(3) (1801cc to 20000cc) - on value of vehicle	64100326	 
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 / Industrial Consumer u/s 235	64150090	 
Telephone Bill u/s 235(1)(a)	64150001	 
Cellphone Bill u/s 235(1)(a)	64150002	 
Prepaid Telephone Card u/s 235(1)(b)	64150003	 
Phone Unit u/s 235(1)(c)	64150004	 
Internet Bill u/s 235(1)(d)	64150005	 
Prepaid Internet Card u/s 235(1)(e)	64150006	 
Purchase by Auction u/s 236A (including renewal of license)	64150101	
Sale / Transfer of Immovable Property u/s 236C	64150301	
Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year	64150303	
Functions / Gatherings Charges u/s 236C8 (ATL @ 10% / Non-ATL @ 20%)	64150407	
Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701	
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702	
Purchase by Retailers u/s 236H	64150803	
Purchase / Transfer of Immovable Property u/s 236K	64151101	
Education related expenses remitted abroad u/s 236R	64151701	
Advance tax on insurance premium u/s 236J	64151902	
Life insurance premium u/s 236J	64151903	
Persons remitting amount abroad through credit / debit / prepaid cards u/s 236Y	64151905	
Advance tax on foreign domestic workers u/s 237C	64151907	
Withholding tax on Sale Considerations u/s 27(i) @ 10%	64220150	
Adjustments under 236A for Builders/Developers	64310010	
Adjustments under 236K for Builders/Developers	64310011	
Final Tax		
Minimum Tax		

BACK

NEXT

Tab	Amortization	Depreciation	Business Details	Payment	Attached	30-40%
Property						
Business						
Capital Gain						
Other Sources						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						
- Allowances, Reductions and Credits						
- Withholding Tax						
- Computations						
Search Assets Code Description 100% Tax Exempt 100% Tax Exempt (Non-Resident) 100% Tax Exempt (Resident) 100% Tax Exempt						
Tax Deductions						
	Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	
	Final Tax	6402013				+ 100%
	Payable u/s 101A @ 10%	6401004				0
	Payable u/s 101A @ 20%	6401002				0
	Dividend u/s 100 @ 7.5%	6403001				0
	Dividend u/s 100 @ 10%	6403002				0
	Dividend u/s 100 @ 20% (Non-Resident u/s 111A) Part IV of Second Schedule	6403003				0
	Dividend u/s 100 @ 7.5% (Non-Resident u/s 111A) Part IV of Second Schedule	6403004				0
	Dividend u/s 100 @ 10% (Non-Resident u/s 111A) Part IV of Second Schedule	6403005				0
	Dividend u/s 100 (ATS @ 20% / Non-ATS @ 10%)	6403006				0
	Dividend u/s 100 @ 20% (Non-Resident u/s 111A) Part IV of Second Schedule	6403007				0
	Dividend u/s 100 @ 10%	6403008				0
	Dividend u/s 100 @ 20%	6403009				0
	Dividend u/s 100 @ 10%	6403010				0
	Dividend u/s 100 @ 20%	6403011				0
	Dividend u/s 100 @ 10%	6403012				0
	Dividend u/s 100 @ 20%	6403013				0
	Dividend u/s 100 @ 10%	6403014				0
	Dividend u/s 100 @ 20%	6403015				0
	Dividend u/s 100 @ 10%	6403016				0
	Dividend u/s 100 @ 20%	6403017				0
	Dividend u/s 100 @ 10%	6403018				0
	Dividend u/s 100 @ 20%	6403019				0
	Dividend u/s 100 @ 10%	6403020				0
	Dividend u/s 100 @ 20%	6403021				0
	Dividend u/s 100 @ 10%	6403022				0
	Dividend u/s 100 @ 20%	6403023				0
	Dividend u/s 100 @ 10%	6403024				0
	Dividend u/s 100 @ 20%	6403025				0
	Dividend u/s 100 @ 10%	6403026				0
	Dividend u/s 100 @ 20%	6403027				0
	Dividend u/s 100 @ 10%	6403028				0
	Dividend u/s 100 @ 20%	6403029				0
	Dividend u/s 100 @ 10%	6403030				0
	Dividend u/s 100 @ 20%	6403031				0
	Dividend u/s 100 @ 10%	6403032				0
	Dividend u/s 100 @ 20%	6403033				0
	Dividend u/s 100 @ 10%	6403034				0
	Dividend u/s 100 @ 20%	6403035				0
	Dividend u/s 100 @ 10%	6403036				0
	Dividend u/s 100 @ 20%	6403037				0
	Dividend u/s 100 @ 10%	6403038				0
	Dividend u/s 100 @ 20%	6403039				0
	Dividend u/s 100 @ 10%	6403040				0
	Dividend u/s 100 @ 20%	6403041				0
	Dividend u/s 100 @ 10%	6403042				0
	Dividend u/s 100 @ 20%	6403043				0
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	Dividend u/s 100 @ 20%	6403045				0
	Dividend u/s 100 @ 10%	6403046				0
	Dividend u/s 100 @ 20%	6403047				0
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	Dividend u/s 100 @ 20%	6403051				0
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	Dividend u/s 100 @ 20%	6403067				0
	Dividend u/s 100 @ 10%	6403068				0
	Dividend u/s 100 @ 20%	6403069				0
	Dividend u/s 100 @ 10%	6403070				0
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	Dividend u/s 100 @ 10%	6403072				0
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	Dividend u/s 100 @ 20%	6403081				0
	Dividend u/s 100 @ 10%	6403082				0
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	Dividend u/s 100 @ 10%	6403086				0
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	Dividend u/s 100 @ 10%	6403102				0
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	Dividend u/s 100 @ 20%	6403111				0
	Dividend u/s 100 @ 10%	6403112				0
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	Dividend u/s 100 @ 20%	6403143				0
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	Dividend u/s 100 @ 10%	6403152				0
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	Dividend u/s 100 @ 20%	6403171				0
	Dividend u/s 100 @ 10%	6403172				0
	Dividend u/s 100 @ 20%	6403173				0
	Dividend u/s 100 @ 10%	6403174				

PART-IV

SECOND SCHEDULE

Profit on Debt u/s 151(1)(c) from Government Securities	64040053		✓	✖
Profit on Debt u/s 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040057		✓	✖
Profit on Debt u/s 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058		✓	✖
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051		✓	✖
Fee for offshore digital services u/s 152 (1C) @ 15%	64050057		✓	✖
Payment to Non-resident u/s 152(2) for profit on debt / u/s (5A) @ 10%, Part II, 2nd Schedule	64050096		✓	✖
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097		✓	✖
i Special Tax Rate Royalty / Fee for Technical Services to a Non-Resident covered under ADTT				
Payment for foreign produced commercials to a Non-Resident u/s 152(18A) @ 20%	64050100		✓	✖
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part II, 1st Schedule (holding period less than six months)	64060085		✓	✖
Export of services u/s 154A @1%	64060285		<input checked="" type="button" value="✓"/>	✖
i You may offer this receipt under Normal Tax regime by clicking off icon.				
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290		<input checked="" type="button" value="✓"/>	✖
i You may offer this receipt under Normal Tax regime by clicking off icon.				
Payment for Goods u/s 153(2A) through Digital means @ 1%	64060557		✓	✖
Payment for Goods u/s 153(2A) through Courier Service @2%	64060558		✓	✖
Foreign indenting Commission u/s 154A(1)(da) / Division IVB, Part III, First Schedule	64070151		✓	✖
i You may offer this receipt under Normal Tax regime by clicking off icon.				

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SECOND SCHEDULE

Prize on Prize Bond u/s 156	6400001	
Winnings from Crossword Puzzle u/s 156	6400052	
Winnings from Raffle u/s 156	6400053	
Winnings from Lottery u/s 156	6400054	
Winnings from Quiz u/s 156	6400055	
Winnings from Sale Promotion u/s 156	6400056	
Commission / Discount on Petroleum Products u/s 156A @ 12%	6400051	
i You may offer this receipt under Normal Tax regime by clicking Yes.		
Attributable income from controlled foreign company u/s 108A @ 15%	6410001	
Lease of rights to collect tolls u/s 234A(3)	6410102	
Bonus shares issued by companies u/s 236Z	64151251	
Advance tax u/s 234K for Non-Resident Transferee	64151982	
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(10C) / Division IV Part I, 1st Schedule @ 10%	64210087	
Tax deduction on payment to persons to card network company payment gateway or any other persons interbank financial telecommunication services u/s 152(10D) / Division IV Part I, 1st Schedule @ 10%	64210088	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310465	
Capital Gains on the first sale of Immovable Property u/s 27(1A) @ 0% under clause (9A), for Ex-Servicemen, serving personnel of Armed Forces, ex-employees and serving personnel of Federal & Provincial Government allotted by the Federal or Provincial Government in recognition of services rendered by persons specified in first proviso to Section 236C	64320001	

PART-IV**SECOND SCHEDULE**

Capital Gains on Securities u/s 37A @ 0% (where security was acquired prior to July 01, 2013)	64220151		
Capital Gains on Securities u/s 37A @ 2.5%	64220152		
Capital Gains on Securities u/s 37A @ 5% (RMBS/Cash Settled Securities)	64220153		
Capital Gains on Securities u/s 37A @ 12.5% (where securities acquired between July 01, 2013 to June 30, 2022)	64220155		
Capital Gains on Securities u/s 37A @ 15%	64220156		
Capital Gains on Securities u/s 37A @ 2.5%	64220157		
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @ 15%	64220158		
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159		
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161		
Capital Gains on Securities u/s 37A @ 10% (where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162		
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199		
Capital Gains on Securities u/s 8B, 4th Schedule @ Corporate Tax Rate	64220259		
Profit or Loss on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052		
Receipts from Shipping Business of a resident person u/s 7A	64310055		
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066		
Income from projects u/s 100D @ 20%	64310067		
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072		
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073		
Dividend u/s 150 - Dividend received from debt securities / mutual funds	64330050		
Advance tax u/s 236C for investment by Non-Resident	64330053		
Return on investment in Sukuk u/s 151(1A) @ 10%	64330054		
Return on investment in Sukuk u/s 151(1A) @ 12.5%	64330055		
Return on investment in Sukuk u/s 151(1A) @ 25%	64330056		
Tax on Income of Cotton Ginneries u/s 17, Part II, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060		
Return on investment in Sukuk to a Non-Resident u/s 152(10B) @ 10%	64330061		
Return on investment in Sukuk to a Non-Resident u/s 152(10B) @ 12.5%	64330062		
Return on investment in Sukuk to a Non-Resident u/s 152(10B) @ 25%	64330063		
Dividend u/s 150 @ 0%	64330066		
Gain arising on pre-mature disposal of government securities u/s 151A	64330072		
Dividend u/s 150 - Dividend received from investments in equities mutual funds	64330073		
Minimum Tax			

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PART-IV

SECOND SCHEDULE

	Property	Business	Capital Gain	Other Sources	Foreign Sources	Agriculture																																																																																																																																
Tax Chargeable / Payments	Minimum Tax <table border="1"> <thead> <tr> <th>Description</th><th>Code</th><th>Taxable Amount</th><th>Tax Collected / Deducted</th><th>Tax Chargeable</th><th>Attributable Taxable Income</th><th>Tax on Attributable Taxable Income</th><th>Difference of Minimum Tax Chargeable</th></tr> </thead> <tbody> <tr> <td>Minimum Tax</td><td></td><td>54001101</td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Import u/s 148 (2)</td><td></td><td>5401001</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Import u/s 148 (3) (i)</td><td></td><td>5401001</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Import u/s 148 (3) (ii)</td><td></td><td>5401002</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Import u/s 148 (4)</td><td></td><td>5401003</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Import u/s 148 (4A)</td><td></td><td>5401004</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Import u/s 148 (2) (5)</td><td></td><td>5401005</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Payment for Goods to a PE of a Non-Resident u/s 152(A)(a) / Division 5, Part II, 1st Schedule</td><td></td><td>5402001</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division 5, Part II, 1st Schedule</td><td></td><td>5402002</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Issued through ICVA/MFVIA u/s 152(2B) / Division 5, Part II, 1st Schedule</td><td></td><td>5402003</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Payment for Contracts for Construction Assembly or Installation to a Non-Resident u/s 152(2A)(d) / Division 5, Part II, 1st Schedule</td><td></td><td>5402004</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Payment for Services, Contracts to a Non-Resident u/s 152(2A)(e) / Division 5, Part II, 1st Schedule</td><td></td><td>5402005</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Fees for Advertisement Services to a Non-Resident u/s 152(2A)(f) / Division 5, Part II, 1st Schedule</td><td></td><td>5402006</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Insurance / Reinsurance Premiums to a Non-Resident u/s 152(2A)(g) / Division 5, Part II, 1st Schedule</td><td></td><td>5402007</td><td></td><td></td><td></td><td></td><td>0</td></tr> <tr> <td>Fees for Advertisement Services to a Non-Resident u/s 152(2A)(h) / Division 5, Part II, 1st Schedule</td><td></td><td>5402008</td><td></td><td></td><td></td><td></td><td>0</td></tr> </tbody> </table>						Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Minimum Tax		54001101						Import u/s 148 (2)		5401001					0	Import u/s 148 (3) (i)		5401001					0	Import u/s 148 (3) (ii)		5401002					0	Import u/s 148 (4)		5401003					0	Import u/s 148 (4A)		5401004					0	Import u/s 148 (2) (5)		5401005					0	Payment for Goods to a PE of a Non-Resident u/s 152(A)(a) / Division 5, Part II, 1st Schedule		5402001					0	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division 5, Part II, 1st Schedule		5402002					0	Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Issued through ICVA/MFVIA u/s 152(2B) / Division 5, Part II, 1st Schedule		5402003					0	Payment for Contracts for Construction Assembly or Installation to a Non-Resident u/s 152(2A)(d) / Division 5, Part II, 1st Schedule		5402004					0	Payment for Services, Contracts to a Non-Resident u/s 152(2A)(e) / Division 5, Part II, 1st Schedule		5402005					0	Fees for Advertisement Services to a Non-Resident u/s 152(2A)(f) / Division 5, Part II, 1st Schedule		5402006					0	Insurance / Reinsurance Premiums to a Non-Resident u/s 152(2A)(g) / Division 5, Part II, 1st Schedule		5402007					0	Fees for Advertisement Services to a Non-Resident u/s 152(2A)(h) / Division 5, Part II, 1st Schedule		5402008					0
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PART-IV**SECOND SCHEDULE**

Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8)	64050080		
Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64050081		
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)	64050085		
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095		
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under AGTT	64050098		
Special Tax Rate Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT :-			
Payment for Goods u/s 153(1)(a) @ 0.5%	64060051		
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) @ 5%	64060060		
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part III, 1st Schedule	64060061		
Payment for Goods u/s 153(1)(a) @ 9% - for Tilt manufacturers.	64060068		
Payment for Goods u/s 153(1)(a) @ 0.25%	64060082		
Payment for Services u/s 153(1)(b) @ 0.5%	64060151		
Payment for Services u/s 153(1)(b) @ 1%	64060152		
Payment for Services u/s 153(1)(b) @ 1.5%	64060153		
Payment for IT/IT-enabled service u/s 153(1)(b) @ 4%	64060158		
Payment for specified services u/s 153(1)(b) @ 6%	64060162		

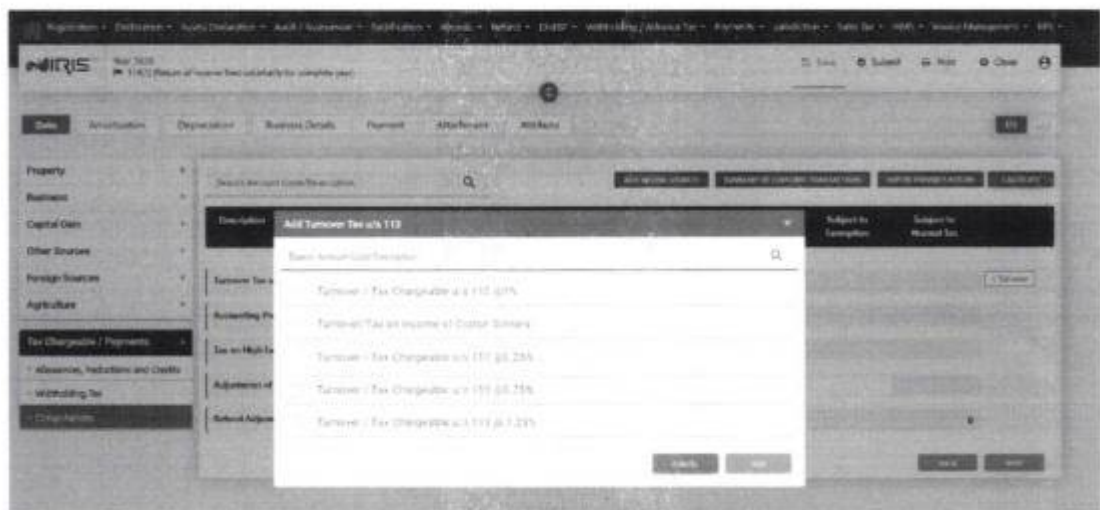
PART-IV

SECOND SCHEDULE

Payment for Services u/s 152(1)(b) @15%	44200180	
Payment for Contracts u/s 153(1)(c) @3%	44040234	
Receipts from Contracts u/s 153(1)(a) @7%	44050294	
Receipts from Contracts u/s 153(1)(a) @7.5%	44043365	
Receipts from Contracts u/s 153(1)(c) @8%	44040286	
Fee for Export related Services u/s 153(2) @1%	44001352	
Export Proceeds u/s 154(1) @1%	44030054	
Sale Proceeds of Goods to Exporter u/s 154(2)	44070132	
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	44070153	
Contract Payments to Indirect Exporter u/s 154(3B)	44070154	
Export Proceeds u/s 154(3C)	44070155	
No. of imported mobile phones u/s 148 up to 300 @ Rs. 70	44120046	
No. of imported Mobile Phones u/s 148 exceeding 300 up to 1000 @ Rs. 100	44120046	
No. of imported Mobile Phones u/s 148 exceeding 1000 up to 2000 @ Rs. 930	44120047	
No. of imported mobile phones u/s 148 exceeding 2000 up to 3000 @ Rs. 970	44120048	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3000 up to 5000 @ Rs. 5000	44120049	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 5000 @ Rs. 5200	44120050	
Brokerage / Commission u/s 223 @5%	44120050	
Brokerage / Commission u/s 223 @8%	44120066	
Brokerage / Commission u/s 223 @10%	44120070	
Brokerage / Commission u/s 223 @12%	44120074	
No. of imported mobile phones under CBU category u/s 148 exceeding 3500 up to 5000 @ Rs. 5000	44120087	
No. of imported mobile phones under CBU category u/s 148 exceeding 5000 @ Rs. 11500	44120088	
Purchase by Auction u/s 236A(1) (ATL @ 3% / Non-ATL @ 6%)	44150104	
Tax Deducted u/s 236C where property purchased & sold within Tax Year	44150202	
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	44150507	
Foreign produced TV play (single episode) u/s 236CA (2)	44150509	
Total Duration (in seconds) for Advertisements Sparring Foreign Actor u/s 236CA (3)	44150510	
Fee for Carriage Services by Oil Tanker u/s (430), Part IV, 2nd Schedule	44200051	
Fee for Goods Transport Contractor u/s 143EL Part IV, 2nd Schedule	44200052	
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	44240210	
Fee for Oil Tanker contractor services u/s (26F), Part II, 2nd Schedule	44300211	
Payment for Specified Services u/s 152(2A)(b) / Division I, Part III, 1st Schedule (ATL @ 6% / Non-ATL @ 10%)	44300212	

[illegible]

Accounting Profit / Tax Chargeable u/s 113C @7%	933179
Tax on High Earning Persons u/s 40	4031422
Surcharge on high earning person u/s 40B	102194
Difference of Minimum Tax Chargeable	
Difference of Minimum Tax Chargeable u/s 113	9021101
Difference of Minimum Tax Chargeable u/s 113C @7% (Present)	4031422
Difference of Minimum Tax Chargeable	102194
Final / Final Tax	408100
Spent	329940
Tax Reductions	0000
Tax Credits	4020
Tax Chargeable	9000
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	900000
Refund Adjustment of Other Year(s) against Demand of this Year	40100
Withholding Income Tax	1001
Advance Income Tax	
Advance Income Tax	9002
Advance Income Tax u/s 113(1)(C)	90000
Advance Tax Paid u/s 113 for Business Development 113(1)(C)	90000
Advance Income Tax u/s 113(1)(C) paid with interest 113	90000
Advance Income Tax u/s 113(1)(C)	90000
Advance Income Tax u/s 113(1)(C)	90000
Adjusted Income Tax	1001
Refundable Income Tax	9010



PART-IV

SECOND SCHEDULE

Registration • Declaration • Assets Declaration • Audit / Assessment • Notifications • Payments • Refund • Other • Withholding / Advance Tax • Payments • Subsidies • Loans Tax • MIS • Incident Management • Help

14-03-2023 14:00:00 (Return of Income filed successfully for complete year)

Home | Submit | Print | Close

Assets Declaration

Search Assets (Enter Description)

Description	Code	WDM (80)	Rescheduling Start Date	End Date of Res	Asset Location
Intangible	8000				
Intangible providing Long Term Advantage / Benefit	8000.01				
Non-Commercial Capitalization	8000				
Intangible with Commercialization useful life (8000.02)	8000.02				

Depreciation

Search Assets (Enter Description)

Description	Code	WDM (80)	Location	Acquisition Start or Prolonged	End Date of Res	Acquisition Date	End Date of Res	Initial Assessment	Depreciation	WDM (80)
Depreciation	214000									
Building self-occupied	214000.01									
Building for Residential Purpose	214000.02									
Plant / Machinery used exclusively for business	214000.03									
Plant / Machinery acquired for Residential Purpose	214000.04									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.05									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.06									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.07									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.08									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.09									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.10									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.11									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.12									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.13									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.14									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.15									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.16									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.17									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.18									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.19									
Depreciation on building / Plant / Machinery / Equipment used in manufacture of IT products	214000.20									

Business Details

Business Name: [Name] Principal Activity: [Activity] Start Date: [Date] End Date: [Date] Branch Name: [Branch] Action: [Add]

Ownership (Shareholders/Directors/Partners)

Registration No.	Name	Type	Capital in Percentage	Capital Amount	Action
[Registration No.]	[Name]	[Type]	[Capital in Percentage]	[Capital Amount]	[Add]

Subsidiary

Registration No.	Parent Name	Action
[Registration No.]	[Parent Name]	[Add]

Payments

Unclaimed Payments: Not Available

Claimed Payments: Not Available

Payment Summary: Not Available

PART-IV OF THE SECOND SCHEDULE

¹[Statement of Assets / Liabilities for Tax Year 2015

File	Print	Save	Cancel	Print																																																																																				
1162 (Statement of Assets / Liabilities (filed annually))																																																																																								
Name		Tax Year 2015		Due Date																																																																																				
Period		01-Jul-2014		Submission Date																																																																																				
Data Verification																																																																																								
Personal Assets / Liabilities / Receipts / Expenses																																																																																								
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I, CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is 1164 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify CODE																																																																																								

”]

¹ Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

¹[Part-IVA
Statement of foreign income and assets for tax year 2023
onwards

Data		Attachment	Verification
115A- Foreign Income and Assets Statement Foreign Assets / Liabilities Foreign Income Select Language: ENGLISH			
Description		Code	Value in Foreign Currency
Immovable Property	7002		
Business Capital (each balance sheet of each business)	7003		
Debt (Non-Business) / Advance / Debt / Deposit / Prepayment / Receivable / Security	7007		
Motor Vehicle (Non-Business)	7008		
Cash/In-hand (Non-Business)	7012		
Any Other Asset (Precious Possession, Household Items, Personal Items)	7013		
Assets held in others name	7014		
Bank/Portfolio Account	7022		
Shares in Public Company	7023		
Shares in Private Company	7024		
Investment in ACP	7025		
Investment in Trust	7026		
Any other investment	7027		
Assets held in the name of Minor/Discontent	7028		
Assets held outside Pakistan	7016		
Debt (Non-Business) / Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable	7021		
Tax Liabilities	7029		
Foreign assets transferred by the person to any other person during the tax year	703005		
The consideration received for the foreign assets transferred	703005		

Data		Attachment	Verification
115A- Foreign Income and Assets Statement Foreign Assets / Liabilities Foreign Income Select Language: ENGLISH			
Description		Code	Amount
Foreign Income	8000		
Foreign Income from Business	3000		
Gross Receipts Derived from business	3000		
Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Business	3100		
Foreign Income from Capital Gain	4000		
Consideration Received	4000		
Cost	4002		
Foreign Income from Other Sources	5000		
Gross Receipts Derived from Other Sources	5000		
Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Other Sources	5000		
Foreign Income from Salary	1000		
Income Tax paid to Separate Taxation	7040		
Dividends	704001		
Profit on Debt	704002		
Profit on Property	704003		
Capital Gain on Disposal of Securities (i.e. STUA)	704004		
Capital Gain on Disposal of Immovable Property (i.e. STUA)	704005		

Data		Attachment	Verification
Code 7003 Description Balance sheet of business Action +			

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 hereby declare that to the best of my knowledge & belief the information given in this return / statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Print

]

¹ Part IVA added by S.R.O.777(I)/2023 dated 27.06.2023

¹[PART VII

Certificate of Collection or Deduction of Tax

(See rule 42)

S. No.	Original/Duplicate	Date of issue
Certified that a sum of	Rupees _____ (Amount of tax collected/deducted in figures)	
	Rupees _____	
	_____ (Amount in words)	
on account of Income Tax has		
been collected/deducted from	_____	
(Name and address of the person		
from whom tax collected/deducted)	_____	
	In case of an individual, his/her name in full and In case of an association of persons / company, name and style of the association of persons/company	
having National Tax Number	_____ (if any) and	
holder of CNIC No.	_____ (in case of an individual only)	
on	_____ (Date of collection/deduction)	
Or during the period	From _____ To _____ (Period of collection/deduction)	
under section *	_____ (Specify section of the Income Tax Ordinance, 2001)	
on account of *	_____ (Specify nature)	
vide	_____ (Particulars of LC, Contract etc.)	
on the value/amount of	Rupees ____ (Gross amount on which tax collected/deducted in figures)	
	Rupees _____	
	_____ (Amount in words)	

This is to further certify that the tax collected/deducted has been deposited in the Federal Government Account as per the following details:

Date of deposit.	SBP / NBP/ Treasury.	Branch/City.	Amount. (Rupees)	Challan /Treasury No.
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Company/office etc. collecting/deducting the tax:

Name.	_____	Signature.	_____
Address.	_____	Name.	_____
NTN (if any)	_____	Designation.	_____
Date.	_____	Seal.	_____

¹ Part VII inserted by Notification No. SRO 641(I)/2005, dated 27.06.2005.

Second Schedule

Part VII

¹ Section	On account of	Section	On Account of
148	Import of goods	153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided
149	Payment of Salary	153(1A)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided of stitching, dying, printing, embroidery, washing, sizing and weaving
150	Payment of dividend	154(1)	Realization of proceeds of exports of goods
151(1)(a)	Payment or credit of profit on debt to a resident person on schemes of National Savings	154(2)	Realization of foreign indenting commission
151(1)(b)	Payment or credit of profit on debt to a resident person on an account or deposit with a banking company or a financial institution	154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
151(1)(c)	Payment or credit of profit on debt to a resident person on securities of Federal or Provincial Government or a local authority	154(3A)	Export of goods by an industrial undertaking located in an export processing zone
151(1)(d)	Payment or credit of profit on debt to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance, 1984, a body corporate formed by or under any law in force in Pakistan or a finance society	154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
152(1)	Payment to a non-resident person on account of royalty or fee for technical services	155	Payment of rent of immovable property
152(1A)(a)	Payment to a non-resident on account of execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for the supply of supervisory activities in relation to such project	156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
152(1A)(b)	Payment to a non-resident on account of execution of any other contract for construction or services rendered relating thereto	156A	Payment of commission on petroleum products of petrol pump operators
152(1A)(c)	Payments to a non-resident person on account of execution of a contract for advertisement services rendered by TV Satellite Channels	156B	Withdrawal from pension fund
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)	231A	Cash withdrawal from a bank account
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods	231B	Tax collected on sale of motor car by a manufacturer or authorized dealer.
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided	233	Payment of brokerage or commission
		233A(1)(a) and 233A(1)(b)	On value of shares purchased/ sold by a member of a stock exchange in lieu of its commission income
		233A(1)(c)	On value of shares traded by a person (sold) through a member of a stock exchange
		233A(1)(d)	On financing of cfs (Badla) in shares business
		234	Alongwith motor vehicle tax of motor vehicles
		234A	Tax collected on the amount of gas bill of a CNG Station.
		235	Alongwith electricity consumption bills
		236	Telephone users including mobile phones & pre-paid cards.]

¹ List substituted by Notification No. SRO 1062(I)/2007, dated 27.10.2007.

PART VIII**Annual Statement of Collection or Deduction of Income Tax (Other than from Salary)**
[See rule 44(1)]

Particulars of withholding agent/payer/collector:

Name

NTN

Address

Statement for the year ending 30th June,

S. No.	Name, address and NTN of the person from whom tax collected or deducted	Nature of payment etc.	Section under which tax collected or deducted (As detailed on back of this form)	Value / amount on which tax collectible or deductible during the year (Rupees)	Amount of tax collected or deducted during the year (Rupees)	Rate of tax collected or deducted (Percentage)	Amount of tax deposited (Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc. NTN CNIC Consumer/Reg No.						
2.	NTN CNIC Consumer/Reg No.						
3.	NTN CNIC Consumer/Reg No.						
4.	NTN CNIC Consumer/Reg No.						
5.	NTN CNIC Consumer/Reg No.						

Second Schedule

Part VIII

Verification	
I, _____	(Name)
holder of CNIC No. _____	(Designation)
and person responsible for collecting / deducting the tax, do hereby solemnly declare that to the best of my knowledge the information given in this statement is correct, complete and in accordance with the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002.	
Dated: _____ (dd/mm/yyyy)	Signature _____
Please see filling instructions at back page.	

Filling Instructions

1. Use additional sheet(s) wherever necessary
2. State amount excluding tax relating to earlier year deposited during the year and including tax deposited in following year relating to current year in column 8.
3. This statement should be filled in the order of each person from whom tax has been collected or deducted and mentioning against it the details relating to tax collected or deducted under various section as illustrated below:

S. No.	Name, address and NTN of the person from whom tax collected or deducted (Where NTN is not available indicate NIC or Consumer or Telephone or Registration No. etc.)	Nature of payment etc.	Section under which tax collected or deducted (As detailed on back of this form)	Value / amount on which tax collected or deductible during the year (Rupees)	Amount of tax collected or deducted during the year (Rupees)	Rate of tax collected or deducted (Percentage)	* Amount of tax deposited (Rupees)
1.	XYZ & Co. 24, North, Jinnah Avenue, Islamabad 18-01-1234567	Sale of goods	153(1)	275,865	9,655	3.50%	9,655
		Services	153(1)	12,550	633	5.00%	633
		Commission	233	35,000	3,500	10.00%	3,500
		Dividend	150	1,250	125	10.00%	125
		Profit on debt	151	6,230	623	10.00%	623
		Rent	155	320,000	16,000	5.00%	16,000
2.	ABC, H.No. 20, Street No. 10, Sector VI, Rawalpindi 02-01-2345678						

Part VIII

Income Tax Rules, 2002

Section	On account of
148	Import of goods
149	Payment of Salary
150	Payment of dividend
151(1)(a)	Payment or credit of profit on debt to a resident person on schemes of National Savings
151(1)(b)	Payment or credit of profit on debt to a resident person on an account or deposit with a banking company or a financial institution
151(1)(c)	Payment or credit of profit on debt to a resident person on securities of Federal or Provincial Government or a local authority
151(1)(d)	Payment or credit of profit on debt to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance, 1984, a body corporate formed by or under any law in force in Pakistan or a finance society
152(1)	Payment to a non-resident person on account of royalty or fee for technical services
152(1A)(a)	Payment to a non-resident on account of execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for the supply of supervisory activities in relation to such project
152(1A)(b)	Payment to a non-resident on account of execution of any other contract for construction or services rendered relating thereto
152(1A)(c)	Payments to a non-resident person on account of execution of a contract for advertisement services rendered by TV Satellite Channels
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided
153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided
153(1A)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided of stitching, dyeing, printing, embroidery, washing, sizing and weaving
154(1)	Realization of proceeds of exports of goods
154(2)	Realization of foreign indenting commission
154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
154(3A)	Export of goods by an industrial undertaking located in an export processing zone
154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
155	Payment of rent of immovable property
156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
156A	Payment of commission on petroleum products of petrol pump operators
156B	Withdrawal from pension fund
231A	Cash withdrawal from a bank account
231B	Tax collected on sale of motor car by a manufacturer or authorized dealer.
233	Payment of brokerage or commission
233A(1)(a) and 233A(1)(b)	On value of shares purchased/sold by a member of a stock exchange in lieu of its commission income
233A(1)(c)	On value of shares traded by a person (sold) through a member of a stock exchange
233A(1)(d)	On financing of cfs (Badla) in shares business
234	Alongwith motor vehicle tax of motor vehicles
234A	Tax collected on the amount of gas bill of a CNG Station.
235	Alongwith electricity consumption bills
236	Telephone users including mobile phones & pre-paid cards.]

Particulars of Employee:

CASE IV. Subcutaneous fluid, black, colorless, thin, granular, odorless.

Part IX

Income Tax Rules, 2002

DECLARATION BY SALARIED PERSONS To be submitted to the Employer by the Employee				IT-3																																																																							
Employee's NTN		Tax Year																																																																									
Employee's CNIC		Employee No.																																																																									
Employee's Name																																																																											
Designation			Posting City																																																																								
Department			Section																																																																								
Employer's NTN/FTN		Name of Employer																																																																									
I, the undersigned whose particulars are given above, solemnly declare that: ☐ I do not have any source of income other than the salary paid by the above mentioned employer ☐ I also have source(s) of income other than the salary paid by the above mentioned employer, and undertake to file Income Tax Return under the Income Tax Ordinance 2001. ☐ I am liable to file Wealth Statement as my total income is Rs. 500,000 or more. Following Mobile(s), Motor Vehicle(s), Bank Account(s) are in my name and the Electricity and Telephone connections mentioned below are installed at my residence. Tax credit as per details given below may please be granted, for which evidences are attached <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2">Sr.</th> <th rowspan="2">Category</th> <th colspan="3">Mobile/Vehicle/Bank Account/Electricity Consumer/Phone/CNIC Numbers</th> <th rowspan="2">Amount of Tax Credit Claimed</th> </tr> <tr> <th>1st</th> <th>2nd</th> <th>3rd</th> </tr> </thead> <tbody> <tr><td>1</td><td>Mobile Phone Bill</td><td></td><td></td><td></td><td></td></tr> <tr><td>2</td><td>Motor Vehicle Tax</td><td></td><td></td><td></td><td></td></tr> <tr><td>3</td><td>Cash Withdrawal</td><td></td><td></td><td></td><td></td></tr> <tr><td>4</td><td>Profit on Debt</td><td></td><td></td><td></td><td></td></tr> <tr><td rowspan="3">Electricity Connections</td><td>Consumer Number</td><td></td><td></td><td></td><td></td></tr> <tr><td>CNIC/NTN of Premises Owner</td><td></td><td></td><td></td><td></td></tr> <tr><td>Name of Premises Owner</td><td></td><td></td><td></td><td></td></tr> <tr><td rowspan="3">Telephone Connections</td><td>Phone Number</td><td></td><td></td><td></td><td></td></tr> <tr><td>CNIC/NTN of Premises Owner</td><td></td><td></td><td></td><td></td></tr> <tr><td>Name of Premises Owner</td><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="4"></td> <td>Total Claim</td> <td></td> </tr> </tbody> </table> Note: 1) Attach more sheets if more than three (3) numbers are to be stated in any category. 2) For Government residences, write 99999-9999999-9 as CNIC of Owner. I, hereby solemnly declare that all the information given above is correct and complete to the best of my knowledge. Date: _____ <u>Signatures of Employee</u>					Sr.	Category	Mobile/Vehicle/Bank Account/Electricity Consumer/Phone/CNIC Numbers			Amount of Tax Credit Claimed	1st	2nd	3rd	1	Mobile Phone Bill					2	Motor Vehicle Tax					3	Cash Withdrawal					4	Profit on Debt					Electricity Connections	Consumer Number					CNIC/NTN of Premises Owner					Name of Premises Owner					Telephone Connections	Phone Number					CNIC/NTN of Premises Owner					Name of Premises Owner									Total Claim	
Sr.	Category	Mobile/Vehicle/Bank Account/Electricity Consumer/Phone/CNIC Numbers					Amount of Tax Credit Claimed																																																																				
		1st	2nd	3rd																																																																							
1	Mobile Phone Bill																																																																										
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3	Cash Withdrawal																																																																										
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Electricity Connections	Consumer Number																																																																										
	CNIC/NTN of Premises Owner																																																																										
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	CNIC/NTN of Premises Owner																																																																										
	Name of Premises Owner																																																																										
				Total Claim																																																																							
To be Completed by the Employer a) Declaration of the Employee regarding other source(s) of income will be recorded in Col-26 of Annual Employer Statement mentioned in the box given in front of this statement as Y or N. ☐ Y=Yes, N=No b) Tax Credit as given in front of this statement has been given to the aforementioned employee, as Tax Credit within the Tax Period, after examining all the evidences provided which are found to be in accordance with the claim and Income Tax Ordinance 2001. An entry to this extent will be made in Col-21 of the Annual Employer Statement in front of Rs. Credit Given by Employer Date: _____ <u>Authorized Signatures</u>																																																																											
This Declaration is for Employer's record and should be maintained for at least 5-Years <i>This form can be downloaded from FBR website www.fbr.gov.pk</i>																																																																											

PART-X OF THE SECONDSCHEDULE

¹[] ²[] ³[Quarterly Statement of collection or deduction of income tax under
section 165(2) and section 165C
[See rule 44(2)]]

¹ Inserted by the S.R.O. 941(I)/2015 dated 18.09.2015

² The word "Monthly" substituted through SRO 849(I)/2019 dated 24th July, 2019.

³ The expression "Biannual Statement of collection or deduction of income tax under section 165(2) [See rule 44(2)]" substituted by the S.R.O. 1775(I)/2025 dated 10.09.2025.

PART-X

SECOND SCHEDULE

Data	Payment	Withholding Tax	Bill
Tax Chargeable / Payments Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations Validate Calculate Generate Bill			
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
Dividend u/s 150 @7.2%	64030052		
Dividend u/s 150 @10%	64030053		
Dividend u/s 150 @12.8%	64030054		
Dividend u/s 150 @20%	64030057		
Dividend u/s 150 @25%	64030056		
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030096		
Profit on Debt u/s 151 from NSC / PO Deposits	64040051		
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052		
Profit on Debt u/s 151 from Government Securities	64040053		
Profit on Debt u/s 151 from Other Securities	64040054		
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 II, 1st Schedule	64050052		
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64050053		
Fee for Advertisement / Insurance to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64050054		
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part II, 1st Schedule	64050055		
Fee for Advertisement / Services to a Non-Resident u/s 152(1AAA) / Division II, Part II, 1st Schedule	64050056		
Profit on Debt u/s 152(2) / u/s 152(2A), Part II, 2nd Schedule	64050058		
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050059		
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADTT	64050059		
Profit on Debt to a Non-Resident covered under ADTT	64050059		
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) @3%	64060054		
Payment for Goods u/s 153(1)(a) @4.5%	64060055		
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%	64060160		
Payment for Services u/s 153(1)(b) @10%	64060170		
Receipts from Contracts u/s 153(1)(c) @7%	64060264		
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265		
Receipts from Contracts u/s 153(1)(c) @10%	64060270		
Fee for Export-related Services u/s 153(2) @1%	64060352		
Export Proceeds u/s 154(1) @1%	64070054		
Foreign Indenting Commission u/s 154(2)	64070151		
Prize on Prize Bond u/s 156	64080051		
Winning from Crossword Puzzle u/s 156	64080052		
Winning from Raffle u/s 156	64080053		
Winning from Lottery u/s 156	64080054		
Winning from Quiz u/s 156	64080055		
Winning from State Promotion u/s 156	64080056		
Commission / Discount on petroleum products u/s 156A	64090151		
Brokerage / Commission u/s 233 @10%	64120070		
Brokerage / Commission u/s 233 @12%	64120074		
CNG Refill (Tax 888 u/s 234A)	64130151		
Electricity Bill of Commercial Consumer u/s 235	64140051		
Electricity Bill of Industrial Consumer u/s 235	64140052		
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		

Data	Payment	Withholding Tax	Bill
Tax Chargeable / Payments Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations Validate Calculate Generate Bill			
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final / Part Tax
Withholding Income Tax	6201		

Data	Payment	Withholding Tax	Bill
CPR No.	Date	Amount Code	Description
No records found.			

Data	Payment	Withholding Tax	Bill									
Tax Chargeable / Payments Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations Validate Calculate Generate Bill												
Search by: Registration No. or Identification No. or Reference No. or Amount Code or Description or Amount or Remarks Choose File No file chosen Import Validate Calculate Generate Bill												
Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collected / Deductible	Remarks	Action
No records found												
Page 1 of 1												

Data	Payment	Withholding Tax	Bill
Tax Chargeable / Payments Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations Validate Calculate Generate Bill			
Bill No.	Tax Period	Code	Description
No records found.			

]

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QUARTERLY STATEMENT BY COURIER AGAINST DIGITALLY ORDERED GOODS [See Rule 44(2)]		Form-II
Particulars of Withholding Agent		
NTN/ STRN		
Name		E-Mail

¹ Tables added by the S.R.O. 1775(I)/2025 dated 10.09.2025.

PART-X

SECOND SCHEDULE

[illegible]

Date _____ (dd/mm/yyyy)	Stamp	Signature: _____	

¹[PART XA
DECOMMISSIONING CERTIFICATE

*(As required under sub-rule (4A) 2 of Part-I of
Fifth Schedule to the Income Tax Ordinance, 2001*

It is certified that the decommissioning cost claimed, presents fairly, in all material respects:

- (i) I/We have examined the accounts and records of _____
(name, address & NTN of the taxpayer) relating to the decommissioning cost for the tax year _____.
- (ii) The amortization charge of Decommissioning cost for current year, claimed by the Company in its return of total income for Tax Year _____ is in accordance with sub-Rule (4A) of rule 2 of Part I of the Fifth Schedule to the Income Tax Ordinance, 2001.
- (iii) I/We certify that the tax payer has not included amounts of exchange loss, unwinding of discount, mark up or interest, cost of funds or inflationary impact in computing the decommissioning cost.
- (iv) I/We also certify that the decommission of all amounts is in Pakistan rupees (PKR).
- (v) The particulars required to be furnished under sub-Rule (4A) of rule 2 of Part I of the Fifth Schedule to the Income Tax Ordinance, 2001 are given in the Annexure to this certificate. The information provided in the Annexures is true and correct.

Signed: _____

Name: _____

Address: _____

Place: _____

Date: _____

ANNEXURE A

(GENERAL INFORMATION)

Particulars	
1.	Name of the taxpayer
2.	Address:
3.	Tax Year:
General	
4.	No. of concessions owned at the opening date of financial year

¹ Part XA inserted by Notification No. SRO 357(I)/2011, dated 04.05.2011.

Second Schedule

Part XA

5.	Names of concessions owned at the opening date of financial year	
6.	No. of concessions owned at the closing date of financial year	
7.	Names of concessions owned at the closing date of financial year	
8.	Amount of decommissioning cost to be amortized under sub-rule (4A) (separately in respect of each concession)	
9.	No. of years of useful life (separately in respect of each concession)	
10.	Amount of amortization deduction claimed in the return	
Additions and Deletions		
11.	No. of concessions disposed off during the year	
12.	Names and concessions disposed off during the year	
13.	Gross consideration received	
14.	Name of the each purchaser	
15.	Address	
16.	No. of concessions acquired during the year	
17.	Names of concessions acquired during the year	
18.	Gross consideration paid	
19.	Name of the recipient	
20.	Address	
21.	Amount of decommissioning cost deleted	
22.	Amount of decommissioning cost added	
23.	Net amount of decommissioning claim	

Signed: _____

Name: _____

Address: _____

Place: _____

Date: _____

Part XA

Income Tax Rules, 2002

ANNEXURE B**(GENERAL INFORMATION)**

1.	Name of the concession	
2.	Address	
3.	Name of the Operator	
4.	Address of the Operator	
5.	Date of commencement of commercial production	
6.	Amount of amortization deduction claimed in the return in respect of the concession	
7.	Total No. of years of useful life	
8.	Balance No. of years of useful life available	
9.	Total amount of decommissioning cost	

Signed: _____

Name: _____

Address: _____

Place: _____

Date: _____

ANNEXURE C**(HISTORICAL DATA OF THE CONCESSION)**

		Original provision at the commencement of commercial production	Year 1	Year 2	Year 3	Year 4*
Opening Balance of:	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					

Second Schedule

Part XA

Closing Balance of:	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					
Additions during the year	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					
Deletions during the year	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					

*Use extra columns for additional number of years.

¹[PART XIStatement of Deduction of Income Tax from Payment of
Contributions to An Approved Superannuation Fund

[See rule 45]

Particulars of withholding agent/payer/collector

Name _____

Address _____

NTN _____

S. No.	Name, address and National Tax Number of the employee	The period for which the employer has contributed to the superannuation fund	The amount of contributions re- paid		The average of deduction of Income Tax during the preceding three years	Amount of Income Tax deducted on re- payment	Date of deposit of Income Tax in Government Treasury (dd/mm/yyyy)	Treasury Challan Number
			Principal	Interest				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Verification

I, _____ (Name), holder of CNIC No. _____, in
my capacity as _____ (Designation and person responsible for
deducting the tax, do hereby solemnly declare that to the best my knowledge the
information given in this statement is correct, complete and in accordance with the
Income Tax Ordinance, 2001 and the Income Tax Rules, 2002.

Date: _____ (dd/mm/yyyy)

Signature] _____

¹ Part XI inserted by Notification No. SRO 641(I)/2006, dated 27.06.2006.

¹[PART XII

Statement regarding transfer of property

- 1) The following monthly statement shall be filed by every person responsible to register or attest the transfer or right to use of immovable property ²[], located in urban area, if it is;
- a) measuring at least 500 sq. yards or one kanal, whichever is less; or
 - b) a residential flat with covered area measuring 1500 sq. feet and above; or
 - c) a commercial property of any size;

Statement regarding transfer of properties-for the month of 200....

S. No.	Name and address of the buyer	* National Tax Number of the buyer	Name of the seller	Address of the seller
(1)	(2)	(3)	(4)	(5)

* National Tax Number; of the seller	Full particulars and location of property	Value of the property as per deed of registration	Date of Registration
(6)	(7)	(8)	(9)

* CNIC number, in case NTN is not available.

¹ Part XII inserted by Notification No. SRO 669(I)/2006, dated 28.06.2006.

² Brackets and words "(other than agricultural land)" omitted by Notification No. SRO 1121(I)/2006, 06.11.2006.

Part XII*Income Tax Rules, 2002*

"I _____ hereby certify that the above statement contains complete information regarding attestation/registration of properties, located in urban area (other than agricultural land), measuring at least five hundred sq. yards or one kanal, residential flats with covered areas measuring 1500 sq. feet and above, and commercial properties for the month of _____ 200 ____.

Name and Designation _____ Signature _____
Address _____ Date _____
(Seal)

2) For the purpose of this statement "urban area" means area falling within the limits of :-

- i) the Islamabad capital territory;
 - ii) a cantonment board; or
 - iii) a municipal body;
 - iv) in case of Karachi up to 40 kilometers from the outer limit of municipal or cantonment limits;
 - v) in case of Lahore and Faisalabad up to 30 kilometers from the outer limit of municipal or cantonment limits;
 - vi) in other cases up to 10 kilometers from the outer limits of municipal bodies or cantonment boards; and
 - vii) includes areas defined as such in the Urban Immoveable Property Tax Act 1958 (WP Act V of 1958) and such areas as the Central Board of Revenue may, for time to time, by notification in the Official Gazette specify.
- 3) The statement referred to in sub-rule (1) shall be furnished on or before 10th of each month regarding properties registered or attested during the preceding month,]

¹[PART-XIII

Statement regarding sale of motor vehicles

- 1) Every manufacturer, dealer of motor vehicle, registration authority, bank, or leasing company, shall furnish a statement regarding sale or lease of motor vehicles, on monthly basis to the Commissioner or any officer appointed on his behalf as under, namely;

Statement for sale of motor vehicles

For the month of ____ 20 ____

S.No	Name and Address of Purchaser/Lessee	NTN/CNIC of Purchaser/Lessee	Registration Number of the Motor Vehicle	Motor Vehicle Make/Model/ Engine Capacity
(1)	(2)	(3)	(4)	(5)

Year of Manufacture	Date of First Registration of the vehicle in Pakistan	Registered Capacity/ Laden Weight of the Vehicle	Ex-factory Price of Motor Vehicle
(6)	(7)	(8)	(9)

*This form can be modified by omitting the columns that are not applicable.

"I _____ certify that the above statement contains complete information regarding sale or lease of motor vehicles during the month of ____ 20 ____.

Name and Designation _____ Signature _____

Address _____ Date _____
(Seal)

- 2) The statement referred to in sub-rule (1) shall be furnished on or before 10th of each month regarding sale or lease of motor vehicles during the preceding month.]

¹ Part XIII inserted by Notification No. SRO 669(I)/2006, dated 28.06.2006.