

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 18th September, 2015.

NOTIFICATION
(Income Tax)

S.R.O. 941 (I)/2015.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 913(I)/2015, dated the 7th September, 2015, as required by sub-section (3) of the said section 237, namely:-

In the aforesaid Rules, in the Second Schedule, for Part X, the following shall be substituted, namely:-

“PART X

Monthly Statement of collection or decudction of income tax under section 165(2)

[See rule 44(2)]

⚙ Edit

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Task

165(1) (Statement of withholding taxes filed voluntarily)

Transaction Date

Name

Registration No.

Period

Tax Year

Due Date

Submission Date: *

Data

Payment

Withholding Tax

Bill

▼ Tax Chargeable / Payments

Validate

Calculate

Generate Bill

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004				+
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
Payment for Goods u/s 153(1)(a) @1%	64060002				+
Payment for Goods u/s 153(1)(a) @1.5%	64060003				+
Payment for Goods u/s 153(1)(a) @4%	64060008				+
Payment for Goods u/s 153(1)(a) @4.5%	64060009				+
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) @8%	64060116				+
Rent of Property u/s 155	64080001				+
Withdrawal from Pension Fund u/s 156B	64090201				+
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				+
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				+
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103				+
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				+
Goods Transport Public Vehicle Tax u/s 234	64130001				+
Passenger Transport Public Vehicle Tax u/s 234	64130002				+
Private Vehicle Tax u/s 234	64130003				+
Electricity Bill of Commercial Consumer u/s 235	64140001				+
Electricity Bill of Industrial Consumer u/s 235	64140002				+
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				+
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				+
Certification of Foreign-Produced TV Play Single u/s 236E	64150501				+
Certification of Foreign-Produced TV Drama Serial u/s 236E	64150502				+
Issuance of License to Cable Opearitors u/s 236F	64150601				+
Renewal of License to Cable Opearitors u/s 236F	64150602				+
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603				+
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604				+
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				+
Educational Institution Fee u/s 236I	64150901				+
Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001				+
Purchase / Transfer of Immovable Property u/s 236K	64151101				+
Purchase of International Air Ticket u/s 236L	64151201				+
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				+
Banking transactions otherwise than through cash u/s 236P	64151501				+
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151601				+
Education related expenses remitted abroad u/s 236R	64151701				+
Dividend in specie u/s 236S	64151801				+
Purchase of future commodity contracts u/s 236T	64151901				+

Data	Payment	Withholding Tax	Bill						
▼ Tax Chargeable / Payments					Validate	Calculate	Generate Bill		
Adjustable Tax				Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Dividend u/s 150 @7.5%	64030052				+
				Dividend u/s 150 @10%	64030053				+
Computations				Dividend u/s 150 @12.5%	64030054				+
				Dividend u/s 150 @20%	64030057				+
				Dividend u/s 150 @25%	64030059				+
				Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				+
				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 III, 1st Schedule	64050052				+
				Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				+
				Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				+
				Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				+
				Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				+
				Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
				Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				+
				Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADTT	64050098				+
				Profit on Debt to a Non-Resident covered under ADTT	64050099				+
				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%	64060058				+
				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) @8%	64060166				+
				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	64090051				+
				Winnings from Crossword Puzzle u/s 156	64090052				+
				Winnings from Raffle u/s 156	64090053				+
				Winnings from Lottery u/s 156	64090054				+
				Winnings from Quiz u/s 156	64090055				+
				Winnings from Sale Promotion u/s 156	64090056				+
				Commission / Discount on petroleum products u/s 156A	64090151				+
				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				+
			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							Validate	Calculate	Generate Bill
Adjustable Tax				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Withholding Income Tax	9201				
Computations									

Data	Payment	Withholding Tax	Bill					
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+		
No records found.								

Data	Payment	Withholding Tax	Bill										
				Choose File No file chosen			Import	Validate	Calculate	Generate Bill			
				Search by: Registration No. or Identification No. or Reference No. or Amount Code or Description or Amount or Remarks						0 record(s) found			
Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action	
No records found.													
				Pages (1 of 1)									

Data	Payment	Withholding Tax	Bill					
Payments								
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date		
No records found.								
1-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-1055-1056-1057-1058-1059-1060-1061-1062-1063-1064-1065-1066-1067-1068-1069-1070-1071-1072-1073-1074-1075-1076-1077-1078-1079-1080-1081-1082-1083-1084-1085-1086-1087-1088-1089-1090-1091-1092-1093-1094-1095-1096-1097-1098-1099-1100-1101-1102-1103-1104-1105-1106-1107-1108-1109-1110-1111-1112-1113-1114-1115-1116-1117-1118-1119-1120-1121-1122-1123-1124-1125-1126-1127-1128-1129-1130-1131-1132-1133-1134-1135-1136-1137-1138-1139-1140-1141-1142-1143-1144-1145-1146-1147-1148-1149-1150-1151-1152-1153-1154-1155-1156-1157-1158-1159-1160-1161-1162-1163-1164-1165-1166-1167-1168-1169-1170-1171-1172-1173-1174-1175-1176-1177-1178-1179-1180-1181-1182-1183-1184-1185-1186-1187-1188-1189-1190-1191-1192-1193-1194-1195-1196-1197-1198-1199-1200-1201-1202-1203-1204-1205-1206-1207-1208-1209-1210-1211-1212-1213-1214-1215-1216-1217-1218-1219-1220-1221-1222-1223-1224-1225-1226-1227-1228-1229-1230-1231-1232-1233-1234-1235-1236-1237-1238-1239-1240-1241-1242-1243-1244-1245-1246-1247-1248-1249-1250-1251-1252-1253-1254-1255-1256-1257-1258-1259-1260-1261-1262-1263-1264-1265-1266-1267-1268-1269-1270-1271-1272-1273-1274-1275-1276-1277-1278-1279-12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(Sháheed Mehboob)
Secretary (IT-Budget)