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

Islamabad, the 11th August, 2016.

NOTIFICATION
(Income Tax)

S.R.O. 756 **(I)/2016.**– The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of said section and notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after fifteen days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

DRAFT AMENDMENTS

In the aforesaid Rules, in the Second Schedule, after Part-II-G, the following shall be added, namely:-

“Part-II H

Individual Income Tax Return 2016

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Task	114(1) (Return of Income filed voluntarily for complete year)					Transaction Date	
Name						Registration No.	
Period	-	Tax Year 2016	Valid Upto	Due Date	Document Date	Submission Date: *	

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Employment
  - Salary
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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	1059				
Value of Perquisites (including Transport Monetization for Civil 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 | Bill | Payment | Attachment | Attribute | Verification

- Employment
- Property
  - Receipts / Deductions
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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				
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	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
- 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 / 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**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | 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

Calculate

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	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | 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

Calculate

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**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | 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

Calculate

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 Capitalised	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) Contributons to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributons to Funds not under effective arrangement for deduction of Tax at source	3210				
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Add Backs u/s 21(h) Personal Expenditure	3212				
Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneRation Paid by an AOP to its member	3213				
Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
Add Backs u/s 21(n) Capital Expenditure	3217				
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | 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

Calculate

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 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 | Bill | Payment | 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

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	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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Employment
- Property
- Business
- Capital Assets
  - **Capital Gains / (Loss)**
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Employment
- Property
- Business
- Capital Assets
- Other Sources
  - **Receipts / Deductions**
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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				
Yield on Behbood Certificates / Pensioner's Benefit Account	5003041				
Royalty	5002				
Bonus / Bonus Shares	5012				
Dividend Chargeable to Tax at normal rate	5003				
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				
Prizes / Winnings	5008				
Fees for Technical Services	5011				
Other Receipts	5028				
Zakat	5062				
Other Deductions	5088				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - **Foreign Sources**
  - Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources
  - **Agriculture**
- Tax Chargeable / Payments

Calculate

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | 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
  - Computations

Calculate

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	**9009**				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 60A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | 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
  - Computations

Calculate

Description	Code			Amount	Action
Tax Reductions	**9309**				
Tax Reduction for Full Time Teacher / Researcher	9302				
Tax Reduction for Senior Taxpayer	9303				
Tax Reduction for Disabled Taxpayer	9304				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | 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
  - Computations

Calculate

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 and Life Insurance Premium u/s 62	9312				
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Tax Credit for Deductable Allowance for Profit on Debt u/s 64A	93141				
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
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 Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate	9322				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | 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
  - Computations

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	**640000**				
Import u/s 148 @1%	64010002				
Import u/s 148 @1.5%	64010003				
Import u/s 148 @2%	64010004				
Import u/s 148 @3%	64010006				
Import u/s 148 @4.5%	64010009				
Import u/s 148 @5.5%	64010011				
Import u/s 148 @6%	64010012				
Import u/s 148 @6.5%	64010013				
Import u/s 148 @8%	64010016				
Import u/s 148 @9%	64010018				
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				
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				
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 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 Opeartors u/s 236F	64150601				
Renewal of License to Cable Opeartors 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				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Purchase of future commodity contracts u/s 236T	64151901				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | 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**
  - Computations

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	**640001**				
Import u/s 148 @1%	64010052				
Import u/s 148 @1.5%	64010053				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @5.5%	64010061				
Import u/s 148 @6%	64010062				
Import u/s 148 @6.5%	64010063				
Import u/s 148 @8%	64010066				
Import u/s 148 @9%	64010068				
Import of Edible Oil u/s 148 @5.5%	64010161				
Import of Packing Material u/s 148 @5.5%	64010181				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Dividend 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, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Goods u/s 153(1)(a) @6.5%	64060063				
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				
Sale Proceeds of goods to exporter u/s 154(3)	64070152				
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153				
Contract Payments to indirect exporter u/s 154(3B)	64070154				
Export Proceeds u/s 154(3C)	64070155				
Prize on Prize Bond u/s 156	64090051				
Winnings from Crossword Puzzle u/s 156	64090052				
Winnings from Raffle u/s 156	64090053				
Winnings from Lottery u/s 156	64090054				
Winnings from Quiz u/s 156	64090055				
Winnings from Sale Promotion u/s 156	64090056				
Commission / Discount on petroleum products u/s 156A	64090151				
Brokerage / Commission u/s 233 @5%	64120060				
Brokerage / Commission u/s 233 @7.5%	64120065				
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				
Dividend in specie u/s 236S	64151801				
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	64151651				
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 @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
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				
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(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 PTR | Bill | Payment | Attachment | Attribute | 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
  - Computations

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**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	**6100**				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				
Total Income	**9000**				
Deductible Allowances	**9009**				
Taxable Income	**9100**				
Normal Income Tax	**920000**				
Turnover / Tax Chargeable u/s 113 @0.1%	923151				
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				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	**923193**				
Difference of Minimum Tax Chargeable u/s 113	**923194**				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	**920100**				
Tax Chargeable	**9200**				
Tax Reductions	**9309**				
Tax Credits	**9329**				
WWF	**920900**				
Income / Super Tax Chargeable	**923181**				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	**923198**				
Refund Adjustment of Other Year(s) against Demand of this Year	**92101**				
Withholding Income Tax	**9201**				
Advance Income Tax	**9202**				
Advance Income Tax u/s 147(5B)	**92021**				
Admitted Income Tax	**9203**				
Demanded Income Tax	**9204**				
Refundable Income Tax	**9210**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | 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 | Bill | 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									

Data | 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%	64060152						
Payment for Services u/s 153(1)(b) @2%	64060154						
Payment for Services u/s 153(1)(b) @15%	64060180						
Payment for Services u/s 153(1)(b) @10%	64060170						

Data | 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 (Option Valid if <=0)
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
Import u/s 148 @4.5%	64010059						
Import u/s 148 @6%	64010062						
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						
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						
Commission / Discount on petroleum products u/s 156A	64090151						
Brokerage / Commission u/s 233 @7.5%	64120065						
Brokerage / Commission u/s 233 @12%	64120074						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

Payments

Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date
No records found.						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

CPR No.	Date	Amount Code	Description	Amount	Tax Year	+
No records found.						

Headwise Summary

Head of Account	Account
No records found.	

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

Code	Description	File	+
No records found.			

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

Attributes	Value	Action
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		
Average Tax Rate for Employment Termination Benefits u/s 12(6)		
Relevant Tax Rate for Salary Arrears u/s 12(7)		

1

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

I, Individual 85, CNIC No. 1000000000085, 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 H
AOP Income Tax Return 2016

Edit | Save | Submit | Cancel | Print

Task	114(1) (Return of Income filed voluntarily for complete year)	Transaction Date	
Name		Registration No.	
Period	- Tax Year 2016 Valid Upto Due Date Document Date	Submission Date: *	

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

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

Calculate

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				
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	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

- 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 / 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**				

Data | 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

Calculate

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	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				

Data | 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	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**				

Data | 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	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 Capitalised	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) Contributons to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributons to Funds not under effective arrangement for deduction of Tax at source	3210				
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Add Backs u/s 21(h) Personal Expenditure	3212				
Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneRation Paid by an AOP to its member	3213				
Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
Add Backs u/s 21(n) Capital Expenditure	3217				
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
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				

Data | 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

Calculate

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 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 | 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	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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Property
- Business
- Capital Assets
  - **Capital Gains / (Loss)**

Calculate

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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Property
- Business
- Capital Assets
- Other Sources
  - **Receipts / Deductions**
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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				
Yield on Behbood Certificates / Pensioner's Benefit Account	5003041				
Royalty	5002				
Bonus / Bonus Shares	5012				
Dividend Chargeable to Tax at normal rate	5003				
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				
Prizes / Winnings	5008				
Fees for Technical Services	5011				
Other Receipts	5028				
Zakat	5062				
Other Deductions	5088				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - **Foreign Sources**

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources
  - **Agriculture**

Calculate

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - **Deductible Allowances**

Calculate

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	**9009**				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 60A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

- 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

Calculate

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 and Life Insurance Premium u/s 62	9312				
Tax Credit for Deductable Allowance for Profit on Debt u/s 64A	93141				
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

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

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	**640000**				
Import u/s 148 @1%	64010002				
Import u/s 148 @1.5%	64010003				
Import u/s 148 @2%	64010004				
Import u/s 148 @3%	64010006				
Import u/s 148 @4.5%	64010009				
Import u/s 148 @5.5%	64010011				
Import u/s 148 @6%	64010012				
Import u/s 148 @6.5%	64010013				
Import u/s 148 @8%	64010016				
Import u/s 148 @9%	64010018				
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				
Rent of Property u/s 155	64080001				+
Cash Withdrawal from Bank u/s 231A	64100101				+
Certain Banking Transactions u/s 231AA	64100201				+
Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
Motor Vehicle Sale u/s 231B(3)	64100303				+
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				+
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 Opeartors u/s 236F	64150601				
Renewal of License to Cable Opeartors 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				
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				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Purchase of future commodity contracts u/s 236T	64151901				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

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

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	**640001**				
Import u/s 148 @1%	64010052				
Import u/s 148 @1.5%	64010053				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @5.5%	64010061				
Import u/s 148 @6%	64010062				
Import u/s 148 @6.5%	64010063				
Import u/s 148 @8%	64010066				
Import u/s 148 @9%	64010068				
Import of Edible Oil u/s 148 @5.5%	64010161				
Import of Packing Material u/s 148 @5.5%	64010181				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Dividend 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, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Goods u/s 153(1)(a) @6.5%	64060063				
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				
Sale Proceeds of goods to exporter u/s 154(3)	64070152				
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153				
Contract Payments to indirect exporter u/s 154(3B)	64070154				
Export Proceeds u/s 154(3C)	64070155				
Prize on Prize Bond u/s 156	64090051				
Winnings from Crossword Puzzle u/s 156	64090052				
Winnings from Raffle u/s 156	64090053				
Winnings from Lottery u/s 156	64090054				
Winnings from Quiz u/s 156	64090055				
Winnings from Sale Promotion u/s 156	64090056				
Commission / Discount on petroleum products u/s 156A	64090151				
Brokerage / Commission u/s 233 @5%	64120060				
Brokerage / Commission u/s 233 @7.5%	64120065				
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				
Dividend in specie u/s 236S	64151801				
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	64151651				
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 @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

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

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**923192**				
Income / (Loss) from Property	**2000**				
Income / (Loss) from Business	**3000**				
Gains / (Loss) from Capital Assets	**4000**				
Income / (Loss) from Other Sources	**5000**				
Foreign Income	**6000**				
Agriculture Income	**6100**				
Total Income	**9000**				
Deductible Allowances	**9009**				
Share of Partner Company in Income of AOP	**9011**				
Taxable Income	**9100**				
Normal Income Tax	**920000**				
Turnover / Tax Chargeable u/s 113 @0.1%	923151				
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				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	**923193**				
Difference of Minimum Tax Chargeable u/s 113	**923194**				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	**920100**				
Tax Chargeable	**9200**				
Tax Credits	**9329**				
WWF	**920900**				
Income / Super Tax Chargeable	**923181**				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	**923198**				
Refund Adjustment of Other Year(s) against Demand of this Year	**92101**				
Withholding Income Tax	**9201**				
Advance Income Tax	**9202**				
Advance Income Tax u/s 147(5B)	**92021**				
Admitted Income Tax	**9203**				
Demanded Income Tax	**9204**				
Refundable Income Tax	**9210**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | 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 | Bill | 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									

Data | 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%	64060152						
Payment for Services u/s 153(1)(b) @2%	64060154						
Payment for Services u/s 153(1)(b) @15%	64060180						
Payment for Services u/s 153(1)(b) @10%	64060170						

Data | 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 (Option Valid if <=0)
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
Import u/s 148 @4.5%	64010059						
Import u/s 148 @6%	64010062						
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						
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						
Commission / Discount on petroleum products u/s 156A	64090151						
Brokerage / Commission u/s 233 @7.5%	64120065						
Brokerage / Commission u/s 233 @12%	64120074						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

Payments

Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date	

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

CPR No.	Date	Amount Code	Description	Amount	Tax Year	+

Headwise Summary

Head of Account	Account

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

Code	Description	File	+

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | Payment | Attachment | Attribute | Verification

Attributes	Value	Action
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		
Professional AOP Firm defined under Part-I of the First Schedule		+

1

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Bill | 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

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**	**2016**
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	2098			
	11	**Gains / (Loss) from Capital Assets**	4000			
Other Sources	12	**Income / (Loss) from Other Sources**	5000			
	13	Yield on Behbood Certificates / Pensioner''s Benefit Account	5003041			
	14	Receipts from Other Sources	5029			
	15	Royalty	5002			
	16	Profit on Debt (Interest, Yield, etc)	5003			
	17	Ground Rent	5004			
	18	Rent from sub lease of Land or Building	5005			
	19	Rent from lease of Building with Plant and Machinery	5006			
	20	Bonus / Bonus Shares	5012			
	21	Loan, Advance, Deposit or Gift received in Cash	5016			
	22	Other Receipts	5028			
	23	Deductions from Other Sources	5089			
	24	Accounting Depreciation	5064			
	25	Other Deductions	5088			
	26	**Foreign Income**	6000			
	27	Share in untaxed Income from AOP	3131			
	28	Share in Taxed Income from AOP	3141			
	29	**Total Income***	9000			
				Total	**Inadmissible**	**Admissible**
Deductible Allowances	30	**Deductible Allowances [18+19]**	9009			
	31	Zakat u/s 60	9001			
	32	Charitable Donations u/c 61, Part I, 2nd Schedule	9004			
Computations	33	**Taxable Income [16-17]***	9100			
	34	**Tax Chargeable [Col.C 22-23-24-25+26]**	9200			
	35	**Normal Income Tax**	920000			
	36	Tax Reduction for Senior Taxpayer	9303			
	37	Tax Reduction for Disabled Taxpayer	9304			
	38	Tax Credits	9329			
	39	Tax Credit for Deductable Allowance for Profit on Debt u/s 64A	93141			
	40	Tax Credit for Employment Generation by Manufacturers u/s 64B	9310			
	41	Super Tax	920700			
	42	**Tax Paid [Sr.28 Col. B+Sr.29 Col. B+Sr.35 Col. B+Sr.1 Col.B Annex-A]**				
	43	Advance Income Tax	9202			
	44	Admitted Income Tax	9203			
	45	**Refundable Income Tax [21-27 if <0]**	9210			
	46	**Demanded Income Tax [21-27 if >0]**	9204			
	47	Refund Adjustment of Other Year(s) against Demand of this Year [=30]	92101			
	48	**Agriculture Income**	6100			
	49	Agriculture Income Tax	9291			
				Receipts / Value	**Tax Collected/ Deducted/Paid**	**Tax Chargeable**
Final / Fixed / Minimum / Average / Relevant / Reduced Rate Regime	50	**Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 36 to 56]**	640001			
	51	Dividend u/s 150 @7.5%	64030052			
	52	Dividend u/s 150 @10%	64030053			
	53	Dividend u/s 150 @ 12.50%	64030054			
	54	Profit on Debt u/s 151 from NSC / PO Deposits	64040051			
	55	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052			
	56	Profit on Debt u/s 151 from Government Securities	64040053			
	57	Profit on Debt u/s 151 from Others	64040054			
	58	Prize on Prize Bond u/s 156	64090051			
	59	Winnings from Crossword Puzzle u/s 156	64090052			
	60	Winnings from Raffle u/s 156	64090053			
	61	Winnings from Lottery u/s 156	64090054			
	62	Winnings from Quiz u/s 156	64090055			
	63	Winnings from Sale Promotion u/s 156	64090056			
	64	Dividend in specie u/s 236S	64151801			
	65	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
	66	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
	67	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
	68	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
	69	Capital Gains on Securities u/s 37A @0%	64220151			
	70	Capital Gains on Securities u/s 37A @12.5%	64220155			
	71	Capital Gains on Securities u/s 37A @15%	64220156			
	72	Capital Gains on Securities u/s 37A @7.5%	64220157			

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:

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**	**2016**
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**			
Property	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**			
Other Sources	13	**Income / (Loss) from Other Sources**	**5000**			
	14	Yield on Behbood Certificates / Pensioner"s Benefit Account	5003041			
	15	Receipts from Other Sources	5029			
	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**	**6000**			
	28	Share in untaxed Income from AOP	**3131**			
	29	Share in Taxed Income from AOP	**3141**			
	30	**Total Income***	**9000**			
				Total	**Inadmissible**	**Admissible**
Deductible Allowances	31	**Deductible Allowances [19+20+21]**	**9009**			
	32	Zakat u/s 60	**9001**			
	33	Workers Welfare Fund u/s 60A	**9002**			
	34	Charitable Donations u/c 61, Part I, 2nd Schedule	**9004**			
Computations	35	**Taxable Income [17-18]***	**9100**			
	36	**Tax Chargeable**	**9200**			
	37	**Normal Income Tax**	**920000**			
	38	Tax Reduction for Senior Taxpayer	**9303**			
	39	Tax Reduction for Disabled Taxpayer	**9304**			
	40	Tax Credits	**9329**			
	41	Tax Credit for Deductable Allowance for Profit on Debt u/s 64A	**93141**			
	42	Tax Credit for Employment Generation by Manufacturers u/s 64B	**9310**			
	43	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**923192**			
	44	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [<= (24-25-26-27+28)]	**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 @0.2%	**923152**			
	48	Turnover / Tax Chargeable u/s 113 @0.25%	**923163**			
	49	Turnover / Tax Chargeable u/s 113 @0.5%	**923155**			
	50	Turnover / Tax Chargeable u/s 113 @1%	**923160**			
	51	Super Tax	**920700**			
	52	**Tax Paid [Sr.38 Col. B+Sr.39 Col. B+Sr.46 Col. B+Sr.1 Col.B Annex-A]**				
	53	Advance Income Tax	**9202**			
	54	Admitted Income Tax	**9203**			
	55	**Refundable Income Tax [23-37 if <0]**	**9210**			
	56	**Demanded Income Tax [23-37 if >0]**	**9204**			
	57	Refund Adjustment of Other Year(s) against Demand of this Year [= 41]	**92101**			
	58	WWF	**920900**			
	59	**Agriculture Income**	**6100**			
	60	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:

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	2016
CNIC*				NTN	

	Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable
				A	B	C
Final / Fixed / Average / Relevant / Reduced Rate Regime	61	**Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 47 to 107]**	**640001**			
	62	Import u/s 148 @1%	**64010052**			
	63	Import u/s 148 @1.5%	**64010053**			
	64	Import u/s 148 @2%	**64010054**			
	65	Import u/s 148 @3%	**64010056**			
	66	Import u/s 148 @4.5%	**64010059**			
	67	Import u/s 148 @5.5%	**64010061**			
	68	Import u/s 148 @6%	**64010062**			
	69	Import u/s 148 @6.5%	**64010063**			
	70	Import u/s 148 @8%	**64010066**			
	71	Import u/s 148 @9%	**64010068**			
	72	Import of Edible Oil u/s 148 @5.5%	**64010161**			
	73	Import of Packing Material u/s 148 @5.5%	**64010181**			
	74	Dividend u/s 150 @7.5%	**64030052**			
	75	Dividend u/s 150 @10%	**64030053**			
	76	Dividend u/s 150 @ 12.50%	**64030054**			
	77	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	**64030099**			
	78	Profit on Debt u/s 151 from NSC / PO Deposits	**64040051**			
	79	Profit on Debt u/s 151 from Bank Accounts / Deposits	**64040052**			
	80	Profit on Debt u/s 151 from Government Securities	**64040053**			
	81	Profit on Debt u/s 151 from Others	**64040054**			
	82	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	**64050051**			
	83	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	**64050052**			
	84	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	**64050053**			
	85	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	**64050054**			
	86	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	**64050055**			
	87	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	**64050056**			
	88	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	**64050096**			
	89	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	**64050097**			
	90	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	**64050098**			
	91	Payment for Goods u/s 153(1)(a) @1.5%	**64060053**			
	92	Payment for Goods u/s 153(1)(a) @4.5%	**64060059**			
	93	Payment for Goods u/s 153(1)(a) @6.5%	**64060063**			
	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	Prize on Prize Bond u/s 156	**64090051**			
	100	Winnings from Crossword Puzzle u/s 156	**64090052**			
	101	Winnings from Raffle u/s 156	**64090053**			
	102	Winnings from Lottery u/s 156	**64090054**			
	103	Winnings from Quiz u/s 156	**64090055**			
	104	Winnings from Sale Promotion u/s 156	**64090056**			
	105	Commission / Discount on petroleum products u/s 156A	**64090151**			
	106	Brokerage / Commission u/s 233 @7.5%	**64120065**			
	107	Brokerage / Commission u/s 233 @12%	**64120074**			
	108	CNG Station Gas Bill u/s 234A	**64130151**			
	109	Electricity Bill of Commercial Consumer u/s 235	**64140051**			
	110	Electricity Bill of Industrial Consumer u/s 235	**64140052**			
	111	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	**64151351**			
	112	Dividend in specie u/s 236S	**64151801**			
	113	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	**64151451**			
	114	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	**64151651**			
	115	Capital Gains on Immovable Property u/s 37(1A) @0%	**64220051**			
	116	Capital Gains on Immovable Property u/s 37(1A) @5%	**64220053**			
	117	Capital Gains on Immovable Property u/s 37(1A) @10%	**64220055**			
	118	Capital Gains on Securities u/s 37A @0%	**64220151**			
	119	Capital Gains on Securities u/s 37A @12.5%	**64220155**			
	120	Capital Gains on Securities u/s 37A @15%	**64220156**			
	121	Capital Gains on Securities u/s 37A @7.5%	**64220157**			
	122	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	**64310051**			
	123	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	**64310052**			
	124	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @2%	**64310053**			
	125	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	**64320051**			
	126	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	**64320052**			

Signature: Date:

Annex-A

Adjustable Tax Collected / Deducted

Name*		**Tax Year**	**2016**
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 @1%	**64010002**		
3	Import u/s 148 @1.5%	**64010003**		
4	Import u/s 148 @2%	**64010004**		
5	Import u/s 148 @3%	**64010006**		
6	Import u/s 148 @4.5%	**64010009**		
7	Import u/s 148 @5.5%	**64010011**		
8	Import u/s 148 @6%	**64010012**		
9	Import u/s 148 @6.5%	**64010013**		
10	Import u/s 148 @8%	**64010016**		
11	Import u/s 148 @9%	**64010018**		
12	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	**64050007**		
13	Profit on Debt to a Non-Resident u/s 152(2)	**64050008**		
14	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	**64050009**		
15	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	**64050010**		
16	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	**64050011**		
17	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	**64050012**		
18	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	**64060000**		
19	Rent of Property u/s 155	**64080001**		
20	Withdrawal from Pension Fund u/s 156B	**64090201**		
21	Cash Withdrawal from Bank u/s 231A	**64100101**		
22	Certain Banking Transactions u/s 231AA	**64100201**		
23	Motor Vehicle Registration Fee u/s 231B(1)	**64100301**		
24	Motor Vehicle Transfer Fee u/s 231B(2)	**64100302**		
25	Motor Vehicle Sale u/s 231B(3)	**64100303**		
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	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	**64120103**		
29	Margin Financing, Margin Trading or Securities Lending u/s 233AA	**64120201**		
30	Goods Transport Public Vehicle Tax u/s 234	**64130001**		
31	Passenger Transport Public Vehicle Tax u/s 234	**64130002**		
32	Private Vehicle Tax u/s 234	**64130003**		
33	Electricity Bill of Domestic Consumer u/s 235A	**64140101**		
34	Telephone Bill u/s 236(1)(a)	**64150001**		
35	Cellphone Bill u/s 236(1)(a)	**64150002**		
36	Prepaid Telephone Card u/s 236(1)(b)	**64150003**		
35	Phone Unit u/s 236(1)(c)	**64150004**		
36	Internet Bill u/s 236(1)(d)	**64150005**		
37	Prepaid Internet Card u/s 236(1)(e)	**64150006**		
38	Purchase by Auction u/s 236A	**64150101**		
39	Domestic Air Ticket Charges u/s 236B	**64150201**		
40	Sale / Transfer of Immovable Property u/s 236C	**64150301**		
41	Functions / Gatherings Charges u/s 236D	**64150401**		
42	Certification of Foreign-Produced TV Plays / Serials u/s 236E	**64150501**		
43	Issuance / Renewal of License to Cable Opeartors / Electronic Media u/s 236F	**64150601**		
44	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	**64150701**		
45	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	**64150702**		
46	Purchase by Retailers u/s 236H	**64150801**		
47	Educational Institution Fee u/s 236I	**64150901**		
48	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	**64151001**		
49	Purchase / Transfer of Immovable Property u/s 236K	**64151101**		
48	Purchase of International Air Ticket u/s 236L	**64151201**		
49	Banking transactions otherwise than through cash u/s 236P	**64151501**		
49	Education related expenses remitted abroad u/s 236R	**64151701**		
50	Purchase of future commodity contracts u/s 236T	**64151901**		

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**	**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)	**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:

Annex-B

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled 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 2009	**327009**			
	46	Unadjusted (Loss) from Business for 2010	**327010**			
	47	Unadjusted (Loss) from Business for 2011	**327011**			
	48	Unadjusted (Loss) from Business for 2012	**327012**			
	49	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**	**2016**
CNIC*			**NTN**	
	Sr.	**Description**	**Code**	**Amount**
Inadmissible Deductions	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) Contributons to Unrecognized / Unapproved Funds	**3209**	
	11	Add Backs u/s 21(f) Contributons 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(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 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**	
Admissible Deductions	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*		**Tax Year**	**2016**
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)
				A	B	C	D	E	F		G		H	I
Depreciation	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%**		

	Sr.	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization
				A	B	C	D
Amortization	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:

Annex-E

Name*		Tax Year	2016
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 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**					
		Payment for Services u/s 153(1)(b) @15%	**64060180**					
	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 PTR	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) @1.5%	**64060053**					
	13	Payment for Goods u/s 153(1)(a) @4.5%	**64060059**					
	14	Receipts from Contracts u/s 153(1)(c) @7.5%	**64060265**					
	15	Receipts from Contracts u/s 153(1)(c) @10%	**64060270**					
	16	Fee for Export related Services u/s 153(2) @1%	**64060352**					
	17	Export Proceeds u/s 154 @1%	**64070054**					
	18	Foreign Indenting Commission u/s 154(2) @5%	**64070151**					
	19	Commission / Discount on petroleum products u/s 156A	**64090151**					
	20	Brokerage / Commission u/s 233 @7.5%	**64120065**					
	21	Brokerage / Commission u/s 233 @12%	**64120074**					

Signature: Date:

Annex-F					
Personal Expenses					
Name*				**Tax Year**	**2016**
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 / Maintenence		**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:

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

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**	
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

Name*		**Tax Year**	**2016**
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**	
	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**	
	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**	

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:**

		WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001		3/4
Name*			Tax Year	2016
CNIC*			NTN	
Precious Posession	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	
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	
	iv		7013	
Assets in Others' Name	14	Assets held in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
Assets outside Pakistan	15	Assets held outside Pakistan [Sum of 15 i to 15 iv]	7015	
		Description	Code	Value at Cost
	i		7015	
	ii		7015	
	iii		7015	
	iv		7015	
	15	Total Assets [Sum of 1 to 15]	7019	
Signatures:			Date:	

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4
Name*					**Tax Year**	**2016**
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 [=16]**			**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 Asse	**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 30.06.2016 & 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.

INSTRUCTIONS

Instructions for Filling in Return Form & Wealth Statement		
Form	**Sr.**	
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 immoveable 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://iris.fbr.gov.pk/infosys/public/txplogin.xhtml) 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 braches of NBP & 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	48	Only Agriculture Income (Not Loss) should be declared.
IT-2	45	
IT-1B	26	Tax Credits include Tax Credits for the following:
IT-2	28	
		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 Premim (only for Resident Individual deriving income from Salary / Business) u/s 62; 63;
		Profit or Share in Rent or Share in Appreciation of Value of Property paid on loan invested in property u/s 64.
Annex-E		Taxpayers wanting to opt out of Presumptive Tax Regime (PTR) 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.
Annex-F	18	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 contibuting 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.
Statement		If rows provided in any segment are inadequate, additional rows may be inserted.
Statement		All assets must be delared 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, Tubewell, Harvestor, Tractor, Trolley, 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 (Benami Assets).
Wealth Statement	21 iv	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

[F.No. 1(44)Rules&SROs/2016]

HASSAN

(Syed Hassan Sardar)
Secretary (Rules & SROs)