GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

*****

Islamabad, the 28th September, 2017.

NOTIFICATION
(Income Tax)

S.R.O.982(I)/2017.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No. S.R.O. 929(I)/2017, dated the 18th September, 2017 as required by sub-section (3) of the said section, namely:-

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

"Part-II-L
Companies Income Tax Return 2017

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Task: 114(1) (Return of Income filed voluntarily for complete year) +   Transaction Date

Name   Registration No.

Period -   Tax Year 2017 Valid Upto   Due Date   Document Date   Submission Date: *

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

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

Calculate | Import Prev Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to 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				
Ground Rent	2034				
Profit on Capital borrowed for Investment in Property	2035				
Share in Rental Income Paid to HBFC / Banks	2036				
Rent Collection Expenditure	2037				
Legal Service Charges	2038				
Amount claimed as Irrecoverable Rent	2039				
Payment of Liabilities treated as Income	2097				
Other Deductions against Rent	2098				

- Property
  - Receipts / Deductions
- Business
  - **Manufacturing / Trading Items**
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate | Import Prev Return

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**				
Gross Domestic Sales / Services Fee	3004				
Gross Exports Sales / Services Fee	3008				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	**3019**				
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Rebates / Duty Drawbacks	3070				
Cost of Sales / Services	**3030**				
Opening Stock	**3039**				
Domestic Raw Material / Components Opening Balance	3035				
Import Raw Material / Components Opening Balance	3036				
Stores / Spares Opening Balance	3037				
Fuel Opening Balance	3038				
Work in Process Opening Balance	3034				
Self-Manufactured Finished Goods Opening Balance	3033				
Domestic Finished Goods Opening Balance	3031				
Import Finished Goods Opening Balance	3032				
Net Purchases (excluding Sales Tax, Federal Excise)	**3059**				
Net Domestic Purchases Raw Material / Components	3055				
Net Import Raw Material / Components	3056				
Net Stores / Spares Purchases	3057				
Net Fuel Purchases	3058				

Net Domestic Purchases Finished Goods	3051			
Net Import Finished Goods	3052			
Consumed	**3069**			
Domestic Raw Material / Components Consumed	3065			
Import Raw Material / Components Consumed	3066			
Stores / Spares Consumed	3067			
Fuel Consumed	3068			
Work in Process Consumed	3064			
Self-Manufactured Finished Goods Consumed	3063			
Domestic Finished Goods Consumed	3061			
Import Finished Goods Consumed	3062			
Direct Expenses	**3089**			
Salaries / Wages	3071			
Power	3073			
Gas	3074			
Repair / Maintenance	3077			
Insurance	3080			
Royalty	3081			
Fee for Technical Services	3082			
Other Direct Expenses	3083			
Accounting Amortization	3087			
Accounting Depreciation	3088			
Closing Stock	**3099**			
Domestic Raw Material / Components Closing Balance	3095			
Import Raw Material / Components Closing Balance	3096			
Stores / Spares Closing Balance	3097			
Fuel Closing Balance	3098			
Work in Process Closing Balance	3094			
Self-Manufactured Finished Goods Closing Balance	3093			
Domestic Finished Goods Closing Balance	3091			
Import Finished Goods Closing Balance	3092			
Gross Profit / (Loss)	**3100**			

- **Business**
  - Manufacturing / Trading Items
  - **Other Revenues**
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	**3129**				
Fee for Technical / Professional Services	3101				
Fee for Other Services	3102				
Profit on Debt	3106				
Royalty	3107				
License / Franchise Fee	3108				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				

- **Business**
  - Manufacturing / Trading Items
  - Other Revenues
  - **Management, Administrative, Selling & Financial Expenses**
  - Inadmissible / Admissible Deductions
  - Adjustments
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  - Transactions > PKR 50 Million with Non-Residents
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- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Management, Administrative, Selling & Financial Expenses	3199				
Rent	3151				
Rates / Taxes / Cess	3152				
Salaries / Wages / Perquisites / Benefits	3154				
Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Electricity / Water / Gas	3158				
Communication	3162				
Repair / Maintenance	3165				
Stationery / Printing / Photocopies / Office Supplies	3166				
Advertisement / Publicity / Promotion	3168				
Insurance	3170				
Professional Charges	3171				
Profit on Debt (Financial Charges / Markup / Interest)	3172				
Donation / Charity	3174				
Brokerage / Commission	3178				
Other Indirect Expenses	3180				
Directors Fee	3183				
Workers Profit Participation Fund	3185				
Provision for Doubtful / Bad Debts	3191				
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192				
Provision for Diminution in Value of Investment	3193				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
Accounting (Loss) on Sale of Intangibles	3195				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	3200				

- **Business**
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - **Inadmissible / Admissible Deductions**
  - Adjustments
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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Inadmissible Deductions	**3239**				
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Add Backs u/s 21(h) Personal Expenditure	3212				
Add Backs u/s 21(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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				

Add Backs Tax Gain on Sale of Intangibles	3225				
Add Backs Tax Gain on Sale of Assets	3226				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
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				

Business

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- **Adjustments**
- Business Assets / Equity / Liabilities
- Transactions > PKR 50 Million with Non-Residents

Capital Assets

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2011	327011				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				

- **Business**
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - **Business Assets / Equity / Liabilities**
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
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Description	Code	Amount			Action
Total Assets	**3349**				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Motor Vehicle	3304				
Intangible	3305				
Pre-Commencement Expenditure	3306				
Capital Work in Progress	3308				
Long Term Investments	3311				
Advances / Deposits / Prepayments	3312				
Trade Debtors / Receivables	3313				
Inventories	3314				
Stocks / Stores / Spares	3315				
Short Term Investments	3316				
Short Term Advances / Deposits / Prepayments	3317				
Current Portion of Long Term Investments	3318				
Cash / Cash Equivalents	3319				
Other Assets	3348				
Total Equity / Liabilities	**3399**				
Authorized Capital	3351				
Issued, Subscribed & Paid up capital	3352				
Share Deposit Money	3353				
Capital Reserves	3361				
Revenue Reserves	3362				
Funds	3363				
Accumulated Profits	3364				
Revaluation Surplus	3365				
Long Term Borrowings / Debt / Loan	3371				
Liabilities against Assets subject to Finance Lease	3372				
Deferred Liabilities	3373				
Provisions / Contingencies	3374				
Short Term Borrowings / Debt / Loan	3381				
Current Portion of Long Term Liabilities	3382				
Advances / Deposits / Accrued Expenses	3383				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

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

- Business
- Capital Assets
  - **Long Term**
  - Short Term
  - Adjustments
- Other Sources

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration Received on Disposal of Capital Assets Held Long Term	4009				
Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019				
Net Gain / (Loss) on Capital Assets Held Long Term	**4020**				

- Business
- Capital Assets
  - Long Term
  - **Short Term**
  - Adjustments
- Other Sources

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

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

Calculate | Import Prev Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Unadjusted (Loss) from Capital Assets for 2011	409911				
Unadjusted (Loss) from Capital Assets for 2012	409912				
Unadjusted (Loss) from Capital Assets for 2013	409913				
Unadjusted (Loss) from Capital Assets for 2014	409914				
Unadjusted (Loss) from Capital Assets for 2015	409915				
Unadjusted (Loss) from Capital Assets for 2016	409916				

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

Calculate | Import Prev Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	**5000**				
Receipts from Other Sources	**5029**				
Royalty	5002				
Profit on Debt (Interest, Yield, etc)	5003				
Ground Rent	5004				
Rent from sub lease of Land or Building	5005				
Rent from lease of Building with Plant and Machinery	5006				
Bonus / Bonus Shares	5012				
Loan, Advance, Deposit or Gift received in Cash	5016				
Other Receipts	5028				
Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
Deductions from Other Sources	**5089**				
Accounting Depreciation	5064				
Other Deductions	5088				

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

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

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

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

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

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	**9009**				
Workers Welfare Fund u/s 60A	9002				
Workers Profit Participation Fund u/s 60B	9003				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Profit on Debt etc. u/s 64A	9007				

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

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	**9329**				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161				
BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317				
Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318				
Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				

- Business
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  - Deductible Allowances
  - Tax Credits
  - **Adjustable Tax**
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	**640000**				
Import u/s 148 @1%	64010002				
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				
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				
Payment for Goods u/s 153(1)(a) @1%	64060002				

	Payment for Goods u/s 153(1)(a) @1.5%	64060003					
	Payment for Goods u/s 153(1)(a) @3%	64060006					
	Payment for Goods u/s 153(1)(a) @4%	64060008					
	Rent of Property u/s 155	64080001					
	Cash Withdrawal from Bank u/s 231A	64100101					
	Certain Banking Transactions u/s 231AA	64100201					
	Motor Vehicle Registration Fee u/s 231B(1)	64100301					
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302					
	Motor Vehicle Sale u/s 231B(3)	64100303					
	Motor Vehicle Leasing u/s 231B(1A)	64100304					
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101					
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102					
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201					
	Goods Transport Public Vehicle Tax u/s 234	64130001					
	Passenger Transport Public Vehicle Tax u/s 234	64130002					
	Private Vehicle Tax u/s 234	64130003					
	Electricity Bill of Commercial Consumer u/s 235	64140001					
	Electricity Bill of Industrial Consumer u/s 235	64140002					
	Telephone Bill u/s 236(1)(a)	64150001					
	Cellphone Bill u/s 236(1)(a)	64150002					
	Prepaid Telephone Card u/s 236(1)(b)	64150003					
	Phone Unit u/s 236(1)(c)	64150004					
	Internet Bill u/s 236(1)(d)	64150005					
	Prepaid Internet Card u/s 236(1)(e)	64150006					
	Purchase by Auction u/s 236A	64150101					
	Domestic Air Ticket Charges u/s 236B	64150201					
	Sale / Transfer of Immovable Property u/s 236C	64150301					
	Functions / Gatherings Charges u/s 236D	64150401					
	Issuance of License to Cable 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		
	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
	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		
	Advance tax on general insurance premium u/s 236U	64151902		
	Advance tax on life insurance premium u/s 236U	64151903		
	Advance tax on extraction of minerals u/s 236V	64151904		

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

Calculate | Import Prev Return

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	**640001**	0	0	0	
Import u/s 148 @1%	64010052				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @5.5%	64010061				
Import u/s 148 @6%	64010062				
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 u/s 150 @20%	64030057				
Dividend u/s 150 @25%	64030059				
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				

	Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100						
	Payment for Goods u/s 153(1)(a) @1%	64060052						
	Payment for Goods u/s 153(1)(a) @1.5%	64060053						
	Payment for Goods u/s 153(1)(a) @3%	64060056						
	Payment for Goods u/s 153(1)(a) @4%	64060058						
	Payment for Services u/s 153(1)(b) @1%	64060152						
	Payment for Services u/s 153(1)(b) @1.5%	64060153						
	Payment for Services u/s 153(1)(b) @2%	64060154						
	Payment for Services u/s 153(1)(b) @8%	64060166						
	Payment for Goods u/s 153(1)(b) @12%	64060074						
	Receipts from Contracts u/s 153(1)(c) @7%	64060264						
	Fee for Export related Services u/s 153(2) @1%	64060352						
	Export Proceeds u/s 154(1) @1%	64070054						
	Foreign Indenting Commission u/s 154(2)	64070151						
	Sale Proceeds of goods to exporter u/s 154(3)	64070152						
	Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153						
	Contract Payments to indirect exporter u/s 154(3B)	64070154						
	Export Proceeds u/s 154(3C)	64070155						
	Prize on Prize Bond u/s 156	64090051						
	Winnings from Crossword Puzzle u/s 156	64090052						
	Winnings from Raffle u/s 156	64090053						
	Winnings from Lottery u/s 156	64090054						
	Winnings from Quiz u/s 156	64090055						
	Winnings from Sale Promotion u/s 156	64090056						
	Commission / Discount on petroleum products u/s 156A @12%	64090151						
	Brokerage / Commission u/s 233 @8%	64120066						
	Brokerage / Commission u/s 233 @10%	64120070						
	Brokerage / Commission u/s 233 @12%	64120074						
	CNG Station Gas Bill u/s 234A	64130151						
	Lease of rights to collect tolls u/s 236A(3)	64150102						
	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351						
	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451						

Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651			
Rent of Machinery and equipment u/s 236Q (2)	64151652			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Dividend Specie u/s 236S @12.5%	64151804			
Dividend Specie u/s 236S @20%	64151805			
Dividend Specie u/s 236S @25%	64151806			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057			
Capital Gains on Securities u/s 37A @0%	64220151			
Capital Gains on Securities u/s 37A @5%	64220153			
Capital Gains on Securities u/s 37A @7.5%	64220157			
Capital Gains on Securities u/s 37A @10%	64220158			
Capital Gains on Securities u/s 37A @25%	64220159			
Capital Gains on Securities u/s 37A @12.5%	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199			
Capital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259			
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @4%	64310063			
Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%	64310064			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.50%	64310071			
Tax on business income of builders u/s 7C	64310072			
Tax on business income of developers u/s 7D	64310073			
Dividend distributed for the purpose of Section 5A	64030094			
Accounting Profit after Tax	64030095			
Payable u/s 5A	64030096			

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

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	**2000**				
Income / (Loss) from Business	**3000**				
Gains / (Loss) from Capital Assets	**4000**				
Income / (Loss) from Other Sources	**5000**				
Foreign Income	**6000**				
Agriculture Income	**6100**				
Total Income	**9000**				
Deductible Allowances	**9009**				
Share of Partner Company in Income of AOP	**9011**				
Taxable Income	**9100**				
Tax Chargeable	**9200**				
Normal Income Tax	**920000**				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	**920100**				
WWF	**920900**				
Tax Credits	**9329**				
Turnover / Tax Chargeable u/s 113 @0.2%	923152				
Turnover / Tax Chargeable u/s 113 @0.25%	923163				
Turnover / Tax Chargeable u/s 113 @0.5%	923155				
Turnover / Tax Chargeable u/s 113 @1%	923160				
Accounting Profit / Tax Chargeable u/s 113C @17%	**923173**				
Income / Super Tax Chargeable	**923181**				
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**923192**				
Difference of Minimum Tax Chargeable u/s 113	**923194**				
Difference of Alternate Corporate Tax u/s 113C	**923197**				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	**923198**				
Refund Adjustment of Other Year(s) against Demand of this Year	**92101**				
Withholding Income Tax	**9201**				
Advance Income Tax	**9202**				
Advance Income Tax u/s 147(5B)	**92021**				
Advance Income Tax u/s 147(A)	**92022**				
Admitted Income Tax	**9203**				
Demanded Income Tax	**9204**				
Refundable Income Tax	**9210**				

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

Calculate | Import Prev Return

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action
Intangible	3305					+
Expenditure providing Long Term Advantage / Benefit	330516					
Pre-Commencement Expenditure	3306					

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

Calculate | Import Prev Return

Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building (all types)	3302									
Ramp for Disabled Persons	330204									
Plant / Machinery (not Otherwise specified)	330301									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302									
Furniture (including fittings)	330303									
Technical / Professional Books	330304									
Below ground installations of mineral Oil concerns	330305									
Offshore Installations of mineral Oil concerns	330306									
Office Equipment	330307									
Machinery / Equipment eligible for 1st Year Allowance	330308									
Motor Vehicle (not plying for hire)	33041									
Motor Vehicle (plying for hire)	33042									
Ships	33043									
Aircrafts / Aero Engines	33044									

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

Calculate | Import Prev Return

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) @8%	64060166						
Payment for Goods u/s 153(1)(b) @12%	64060074						

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

Calculate | Import Prev Return

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
Import u/s 148 @4.5%	64010059						
Import u/s 148 @5.5%	64010061						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Goods u/s 153(1)(a) @3%	64060056						
Payment for Goods u/s 153(1)(a) @4%	64060058						
Receipts from Contracts u/s 153(1)(c) @7%	64060264						
Fee for Export related Services u/s 153(2) @1%	64060352						
Export Proceeds u/s 154(1) @1%	64070054						
Foreign Indenting Commission u/s 154(2)	64070151						
Sale Proceeds of goods to exporter u/s 154(3)	64070152						
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
Export Proceeds u/s 154(3C)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090151						
Brokerage / Commission u/s 233 @8%	64120066						
Brokerage / Commission u/s 233 @10%	64120070						
Brokerage / Commission u/s 233 @12%	64120074						

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

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

Head Wise Summary

Head of Account	Account
No records found.	

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

Share Holder's Name

Registration No.	Proprietor/Member/Patner Name	% in Capital	Capital Amount	+
No records found.				

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

Code	Description	File	+
No records found.			

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

Attributes	Value	Action
Business Sector-1		⊘ +
Business Sector-2		⊘ +
Business Sector-3		⊘ +
Business Sector-4		⊘ +
Business Sector-5		⊘ +
Residence Status		⊘ +
Special Tax Rate for Dividend covered under ADDT		
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT		
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT		
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT		
Special Tax Rate for Shipping Income		
Special Tax Rate for Exploration and Production of Petroleum Income		

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

I, Enter Name , CNIC No. ____________ , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Pin

2. This notification shall be applicable for the tax year 2017.

[F.No.1(88)Rules&SROs/2017]

HASSAN

(Syed Hassan Sardar)
Secretary (Rules & SROs)