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

Islamabad, the 4th September, 2018

NOTIFICATION
(Income Tax)

S.R.O. 1091(I)/2018.- 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 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 shall be taken into consideration by the Federal Board of Revenue after seven 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 expiry of the aforesaid period, shall be taken into consideration by the Board.

DRAFT AMENDMENT

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

“Part-II-N

Electronic Return for Companies for Tax Year 2018

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Task	114(1) (Return of Income filed voluntarily for complete year)	+					Transaction Date	
Name							Registration No.	
Period	-	Tax Year	2018	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 Previous 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
- **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
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Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from 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**				

- Property
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  - Manufacturing / Trading Items
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  - Management, Administrative, Selling & Financial Expenses
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Calculate | Import Previous Return

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				

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Calculate | Import Previous Return

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**				

- Property
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Calculate | Import Previous Return

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			
Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare Institutions	323801			
Admissible Deductions	**3259**			
Accounting Gain on Sale of Intangibles	3245			
Accounting Gain on Sale of Assets	3246			
Tax Amortization for Current Year	3247			
Tax Depreciation / Initial Allowance for Current Year	3248			
Pre-Commencement Expenditure / Deferred Cost	3250			
Other Admissible Deductions	3254			
Tax (Loss) on Sale of Intangibles	3255			
Tax (Loss) on Sale of Assets	3256			
Unabsorbed Tax Amortization for Previous Years	3257			
Unabsorbed Tax Depreciation for Previous Years	3258			

- Property
- **Business**
  - Manufacturing / Trading Items
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  - **Adjustments**
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Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				
Unadjusted (Loss) from Business for 2017	327017				

- Property
- **Business**
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - **Business Assets / Equity / Liabilities**
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Calculate | Import Previous Return

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							

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

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			

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

Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration 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**				

- Property
- Business
- Capital Assets
  - Long Term
  - **Short Term**
  - Adjustments
- Other Sources
- Foreign Sources / Agriculture
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Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration of Capital Assets held Short Term	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 Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Unadjusted (Loss) from Capital Assets for 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				
Unadjusted (Loss) from Capital Assets for 2017	409917				

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

Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	**5000**				
Receipts from Other Sources	**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				

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

Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Property Income / (Loss)	**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				

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

Calculate | Import Previous Return

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

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

Calculate | Import Previous Return

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 60C	9007				

- Property
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  - Deductible Allowances
  - **Tax Credits**
  - Adjustable Tax
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  - Computations

Calculate | Import Previous Return

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	**9329**				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
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				

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

Calculate | Import Previous Return

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) @ 2%	64060004				

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				+
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							
Advance Tax on tobacoo u/s 236X	64152101							

- 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 Previous Return

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 @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 @ 1.75%	64010081				
Import u/s 148 @ 2.75%	64010082				
Import u/s 148 @ 4.125%	64010083				
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 @ 15%	64030055				
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				
Tax on undistributed profits u/s 5A	64030094				
Return on investment in sukuks u/s 5AA	64030098				
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) @ 2%	64060054			
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 @ 5%	64120060			
Brokerage / Commission u/s 233 @8%	64120066			
Brokerage / Commission u/s 233 @10%	64120070			
Brokerage / Commission u/s 233 @12%	64120074			
CNG Station Gas Bill u/s 234A	64130151			
Lease of rights to collect tolls u/s 236A(3)	64150102			
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651			
Rent of Machinery and equipment u/s 236Q (2)	64151652			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
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% (PMEX/Cash Settled Securities)	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			
Surplus funds of NPO u/s 100C(1A)	64310072			
Dividend distributed for the purpose of Section 5A	64030094			
Accounting Profit after Tax	64030095			
Payable u/s 5A	64030096			

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

Calculate | Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from 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 @1.25%	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 Previous 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 Previous Return

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

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

Calculate | Import Previous Return

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Import of Edible Oil u/s 148 @5.5%	64010161							
Import of Plastic raw materials under PCT heading 39.01 to 39.12 u/s 148 @1.75%	64010081							
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 Previous Return

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action
Import u/s 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		
Person Status		
Residence Status		
Special Tax Rate for Dividend covered under ADDT		
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT		
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT		
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT		
Special Tax Rate for 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		
Bench		
Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?		
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?		
Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises.		
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?		
State the number of associates with which you had dealings during the tax year.		

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Payment | Company Director | 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 ”.

2. This notification shall be applicable for the tax year 2018.

[F.No.1 (63) Rules & SROs/2018]

(Ajaz Hussain)
Secretary (Rules & SROs)