

**Government of Pakistan
Revenue Division
Federal Board of Revenue**

**Notification
(Income Tax)**

Islamabad, the 13th October, 2022.

S.R.O. 1891(I)/2022.- 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. 1829(I)/2022, dated the 3rd day of October, 2022 as required by sub-section (3) of section 237 of the said Ordinance, namely: -

In the aforesaid Rules, in the Second Schedule, in Part-II-V, under the heading “Tax Chargeable/Payments”, the following form shall be inserted, namely:-

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Task: 114(1) (Return of Income filed voluntarily for complete year)</p> <p>Name: _____</p> <p>Parcel: _____</p> <p>Tax Year: 2022 Valid Upto: _____</p> <p>Due Date: _____ Document Date: _____</p> <p>Submission Date: *</p> </div> <div style="text-align: right;"> <p>Transaction Date: _____</p> <p>Registration Number: _____</p> </div> </div>										
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Employment: Select Language ENGLISH</p> </div> <div style="text-align: right;"> <p>Calculate: <input type="checkbox"/></p> <p>Import Previous Return: <input type="checkbox"/></p> </div> </div>										
Property	Description	Code	Cost / Declared Value	Fair Market Value	Action					
Business	Agriculture Property excluding Farmhouse	7100			+					
Capital Assets	Farmhouse	7101			+					
Other Sources	Residential Property	7102			+					
Foreign Sources / Agriculture	Commercial Property	7103			+					
	Industrial Property	7104			+					
Tax Chargeable / Payments	Any other immovable capital asset	7105			+					
Deductible Allowances	Total Value of capital assets	7106								
Tax Chargeable	Total value of capital assets taxable under section 7E	7107	0	0						
Tax Reductions	Deemed Income under section 7E	7108								
Tax Credits	Tax on deemed income under section 7E	923183								
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Capital Assets vis 7E										
Computations										
116 - Wealth Statement										

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2. This Notification shall be applicable for the tax year 2022.

[F. No. 1(17)R&S/2022]


13/10/2022
(Bilal Hassan)
Secretary (Rules & SROs)