

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

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**Notification  
(Income Tax)**

Islamabad, the 13<sup>th</sup> September, 2022

**S.R.O. 1733(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. 1612(I)/2022, dated the 26<sup>th</sup> August, 2022 as required by sub-section (3) of section 237 of the said Ordinance, namely:-

In the aforesaid Notification, after Part-II-V, the following new Part-II-W shall be added, namely:-

"Part-II-W

Individual Paper Return for Tax Year 2022

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)

(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

|   |   |  |                 |                         |  |
|---|---|--|-----------------|-------------------------|--|
| <b>Name*</b>  |   |  |                 | <b>Tax Year</b>         | <b>2022</b>  |
| <b>CNIC*</b>  |   |  |                 | <b>NTN</b>              |  |
| <b>Address*</b>   |   |  |                 |                         |  |
|   | <b>Sr.</b>  | <b>Description</b>   | <b>Code</b>     | <b>Total Amount</b>     | <b>Amount Exempt from Tax / Subject to Fixed / Final Tax</b> |
|   |   |  |                 | <b>A</b>                | <b>B</b>   |
|   |   |  |                 |                         | <b>C</b>   |
| <b>Property</b>   | 1   | <b>Income/(loss) from property</b>   | <b>2000</b>     |                         |  |
|   | 2   | Rent Received or Receivable  | 2001            |                         |  |
|   | 3   | 1/10th of amount not adjusted 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  | <b>Gains / (Loss) from Capital Assets</b>  | <b>4000</b>     |                         |  |
|   | 12  | <b>Income / (Loss) from Other Sources</b>  | <b>5000</b>     |                         |  |
|   | 13  | <b>Foreign Income</b>  | <b>6000</b>     |                         |  |
|   | 14  | Share in untaxed Income from AOP   | 3131            |                         |  |
|   | 15  | Share in Taxed Income from AOP   | 3141            |                         |  |
|   | 16  | <b>Total Income*</b>   | <b>9000</b>     |                         |  |
| <b>Deductible Allowances</b>                                    |   |  |                 | <b>Total</b>            | <b>Inadmissible</b>  |
|   |   |  |                 |                         | <b>Admissible</b>  |
|   | 17  | <b>Deductible Allowances [18+19+20]</b>  | <b>9009</b>     |                         |  |
|   | 18  | Zakat u/s 60   | 9001            |                         |  |
|   | 19  | Deductible Allowance for Profit on Debt u/s 60C  | 9007            |                         |  |
| 20  | Educational expenses u/s 60D  | 9008   |                 |                         |  |
| 21  | <b>Taxable Income [16-17]*</b>  | <b>9100</b>  |                 |                         |  |
| <b>Computations</b>   | 22  | <b>Tax Chargeable</b>  | <b>9200</b>     |                         |  |
|   | 23  | <b>Normal Income Tax</b>   | <b>920000</b>   |                         |  |
|   | 24  | Tax Credits  | 9329            |                         |  |
|   | 25  | <b>Tax Paid [Sr. 26 + 27 + Annex-A]</b>  | <b>64220057</b> |                         |  |
|   | 26  | Advance Income Tax   | 9202            |                         |  |
|   | 27  | Admitted Income Tax  | 9203            |                         |  |
|   | 28  | <b>Refundable Income Tax [22-25 if &lt;0]</b>  | <b>9210</b>     |                         |  |
|   | 29  | <b>Demanded Income Tax [22-25 if &gt;0]</b>  | <b>9204</b>     |                         |  |
|   | 30  | Refund Adjustment of Other Year(s) against Demand of this Year   | 92101           |                         |  |
|   | 31  | <b>Agriculture Income</b>  | <b>6100</b>     |                         |  |
|   | 32  | Agriculture Income Tax   | 9291            |                         |  |
|   |   |  |                 | <b>Receipts / Value</b> | <b>Tax Collected/ Deducted</b>                               |
|   |   |  |                 |                         | <b>Tax Chargeable</b>  |
| <b>Final / Fixed / Average / Relevant / Reduced Rate Regime</b> | 33  | <b>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax</b>                                       | <b>640001</b>   |                         |  |
|   | 34  | Import of Mobile u/s 148   | 64120045        |                         |  |
|   | 35  | Dividend u/s 150 @ 7.5%  | 64030052        |                         |  |
|   | 36  | Dividend u/s 150 @ 15%   | 64030055        |                         |  |
|   | 37  | Dividend u/s 150 @ 25%   | 64330052        |                         |  |
|   | 38  | Yield on Bahbood certificates/Pensioners benefit account   | 64030071        |                         |  |
|   | 39  | Profit on Debt u/s 7B  | 64310056        |                         |  |
|   | 40  | Prize on Prize Bond u/s 156  | 64090051        |                         |  |
|   | 41  | Winnings from Crossword Puzzle u/s 156   | 64090052        |                         |  |
|   | 42  | Winnings from Raffle u/s 156   | 64090053        |                         |  |
|   | 43  | Winnings from Lottery u/s 156  | 64090054        |                         |  |
|   | 44  | Winnings from Quiz u/s 156   | 64090055        |                         |  |
|   | 45  | Winnings from Sale Promotion u/s 156   | 64090056        |                         |  |
|   | 46  | Capital Gains on Immovable Property u/s 37(1A)   | 64220050        |                         |  |
|   | 47  | Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year                      | 64220058        |                         |  |
|   | 48  | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years  | 64220059        |                         |  |
|   | 49  | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years | 64330058        |                         |  |
| 50  | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years   | 64330059   |                 |                         |  |
| 51  | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years   | 64220060   |                 |                         |  |
| 52  | Capital Gains on Securities u/s 37A @ 0%  | 64220151   |                 |                         |  |
| 53  | Capital Gains on Securities u/s 37A @ 5%  | 64220153   |                 |                         |  |
| 54  | Capital Gains on Securities u/s 37A @ 7.5%  | 64220157   |                 |                         |  |
| 55  | Capital Gains on Securities u/s 37A @ 10%   | 64220158   |                 |                         |  |
| 56  | Capital Gains on Securities u/s 37A @ 12.5%   | 64220155   |                 |                         |  |
| 57  | Capital Gains on Securities u/s 37A @ 15%   | 64220156   |                 |                         |  |
| <b>Verification</b>   | 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. |  |                 |                         |  |
|   | Signature:  |  |                 |                         | Date:  |

**Individual Paper Return for Tax Year 2022**

| RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001<br>(IT-2) |          |   |               |              |   | 1/2                          |
|---|----------|---|---------------|--------------|---|------------------------------|
| FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY               |          |   |               |              |   |                              |
| <b>Name*</b>  |          |   |               |              | <b>Tax Year</b>                                       | <b>2022</b>                  |
| <b>CNIC*</b>  |          |   |               |              | <b>NTN*</b>   |                              |
| <b>Address*</b>   |          |   |               |              |   |                              |
|   | Sr.      | Description   | Code          | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax |
|   | <b>1</b> | <b>Income/(loss) from property [Sum of 2 to 10]</b>                             | <b>2000</b>   | <b>A</b>     | <b>B</b>  | <b>C</b>                     |
|   | 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       | <b>Income from Business</b>   | <b>3000</b>   |              |   |                              |
|   | 12       | <b>Gains / (Loss) from Capital Assets (including securities)</b>                | <b>4000</b>   |              |   |                              |
| <b>Other Sources</b>  | 13       | <b>Income / (Loss) from Other Sources [Sum of 14 to 22] - [Sum of 23 to 25]</b> | <b>5000</b>   |              |   |                              |
|   | 14       | Receipts from Other Sources   | 5029          |              |   |                              |
|   | 15       | Royalty   | 5002          |              |   |                              |
|   | 16       | Profit on Debt (Interest, Yield, etc)   | 5003          |              |   |                              |
|   | 17       | Profit on Debt (if amount u/s 7B exceeds Rs. 36 million)                        | 500312        |              |   |                              |
|   | 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       | Annuity/pension   | 5007          |              |   |                              |
|   | 22       | Other Receipts  | 5028          |              |   |                              |
|   | 23       | Deductions from Other Sources   | 5089          |              |   |                              |
|   | 24       | Accounting Depreciation   | 5064          |              |   |                              |
|   | 25       | Other Deductions  | 5088          |              |   |                              |
|   | 26       | <b>Foreign Income</b>   | <b>6000</b>   |              |   |                              |
|   | 27       | Foreign Bussiness Income/Loss   | 6039          |              |   |                              |
|   | 28       | Foreign Property Income/Loss  | 6029          |              |   |                              |
|   | 29       | Foreign Capital Gain Income/Loss  | 6049          |              |   |                              |
|   | 30       | Foreign Other Sources Income/Loss   | 6059          |              |   |                              |
|   | 31       | Share in untaxed Income from AOP  | 3131          |              |   |                              |
|   | 32       | Share in Taxed Income from AOP  | 3141          |              |   |                              |
|   | 33       | <b>Total Income</b>   | <b>9000</b>   |              |   |                              |
|   |          |   |               | <b>Total</b> | <b>Inadmissible</b>                                   | <b>Admissible</b>            |
| <b>Deductible Allowances</b>  | 34       | <b>Deductible Allowances [Sum of 35 to 38]</b>                                  | <b>9009</b>   |              |   |                              |
|   | 35       | Zakat u/s 60  | 9001          |              |   |                              |
|   | 36       | Workers Welfare Fund u/s 60A  | 9002          |              |   |                              |
|   | 37       | Deductible Allowance for Profit on Debt u/s 60C                                 | 9007          |              |   |                              |
|   | 38       | Educational expenses u/s 60D  | 9008          |              |   |                              |
| <b>Computations</b>   | 39       | <b>Taxable Income [33-34]</b>   | <b>9100</b>   |              |   |                              |
|   | 40       | <b>Tax Chargeable</b>   | <b>9200</b>   |              |   |                              |
|   | 41       | <b>Normal Income Tax</b>  | <b>920000</b> |              |   |                              |
|   | 42       | Tax Credits   | 9329          |              |   |                              |
|   | 43       | Difference of Minimum Tax Chargeable u/s 148/ 153                               | 923192        |              |   |                              |
|   | 44       | Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)                       | 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 @0.25%  | 923152        |              |   |                              |
|   | 48       | Turnover / Tax Chargeable u/s 113 @0.3%   | 923163        |              |   |                              |
|   | 49       | Turnover / Tax Chargeable u/s 113 @0.5%   | 923206        |              |   |                              |
|   | 50       | Turnover / Tax Chargeable u/s 113 @0.75%  | 923155        |              |   |                              |
|   | 51       | Turnover / Tax Chargeable u/s 113 @1.25%  | 923161        |              |   |                              |
|   | 52       | Turnover / Tax Chargeable u/s 113 @1.5%   | 923160        |              |   |                              |
|   | 53       | <b>Tax Paid [ as per 54 + 55 + Annex'A' ]</b>                                   |               |              |   |                              |
|   | 54       | Advance Income Tax  | 9202          |              |   |                              |
|   | 55       | Admitted Income Tax   | 9203          |              |   |                              |

|                 |  |  |               |  |  |  |
|-----------------|--|--|---------------|--|--|--|
|                 | 56   | <b>Refundable Income Tax [40-53 if &lt;0]</b>                  | <b>9210</b>   |  |  |  |
|                 | 57   | <b>Demanded Income Tax [40-53 if &gt;0]</b>                    | <b>9204</b>   |  |  |  |
|                 | 58   | Refund Adjustment of Other Year(s) against Demand of this Year | <b>92101</b>  |  |  |  |
|                 | 59   | WWF  | <b>920900</b> |  |  |  |
|                 | 60   | <b>Agriculture Income</b>                                      | <b>6100</b>   |  |  |  |
|                 | 61   | Agriculture Income Tax   | <b>9291</b>   |  |  |  |
| <b>Verifier</b> | _____, CNIC No. _____, in my capacity<br>as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly<br>declare that to the best of my knowledge & belief the information given in this Return are correct & complete in accordance with the<br>provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. |  |               |  |  |  |

**Signature:**

**Date:**

|  |
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|  |
|--|

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)

2/2

FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY

| Name* |   |               |                           | Tax Year                | 2022           |
|-------|---|---------------|---------------------------|-------------------------|----------------|
| CNIC* |   |               |                           | NTN                     |                |
| Sr.   | Description   | Code          | Receipts / Value / Number | Tax Collected/ Deducted | Tax Chargeable |
|       |   |               | A                         | B                       | C              |
|       | <b>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 55 to 139]</b>   | <b>640001</b> |                           |                         |                |
| 54    |   |               |                           |                         |                |
| 55    | Import u/s 148 @1%  | 64010052      |                           |                         |                |
| 56    | Import u/s 148 @2%  | 64010054      |                           |                         |                |
| 57    | Import u/s 148 @3%  | 64010056      |                           |                         |                |
| 58    | Import u/s 148 @4%  | 64010058      |                           |                         |                |
| 59    | Import u/s 148 @5.5%  | 64010061      |                           |                         |                |
| 60    | Import of Edible Oil u/s 148 @5.5%  | 64010161      |                           |                         |                |
| 61    | Import of Packing Material u/s 148 @5.5%  | 64010181      |                           |                         |                |
| 62    | Import of Mobile u/s 148  | 64120045      |                           |                         |                |
| 63    | Dividend u/s 150 @7.5%  | 64030052      |                           |                         |                |
| 64    | Dividend u/s 150 @ 15%  | 64030055      |                           |                         |                |
| 65    | Yield on Behbood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account  | 64030071      |                           |                         |                |
| 66    | Return on investment in sukuks u/s 5AA  | 64030098      |                           |                         |                |
| 67    | Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5   | 64030099      |                           |                         |                |
| 68    | Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule                                   | 64050051      |                           |                         |                |
| 69    | Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule | 64050052      |                           |                         |                |
| 70    | Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule                                  | 64050053      |                           |                         |                |
| 71    | Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule                                   | 64050054      |                           |                         |                |
| 72    | Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule                                    | 64050055      |                           |                         |                |
| 73    | Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule                                    | 64050056      |                           |                         |                |
| 74    | Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule   | 64050096      |                           |                         |                |
| 75    | Royalty / Fee for Technical Services to a Non-Resident covered under ADDT   | 64050097      |                           |                         |                |
| 76    | Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT   | 64050098      |                           |                         |                |
| 77    | Payment for foreign produced commercials to a non-resident u/s 152A   | 64050100      |                           |                         |                |
| 78    | Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%  | 64050094      |                           |                         |                |
| 79    | Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%   | 64050095      |                           |                         |                |
| 80    | Fee for offshore digital servies to a non-resident u/s 152(1C)  | 64050057      |                           |                         |                |
| 81    | Payment for Goods u/s 153(1)(a) @1%   | 64060052      |                           |                         |                |
| 82    | Payment for Goods u/s 153(1)(a) @1.5%   | 64060053      |                           |                         |                |
| 83    | Payment for Goods u/s 153(1)(a) @ 2.5%  | 64060055      |                           |                         |                |
| 84    | Payment for Goods u/s 153(1)(a) @4.5%   | 64060059      |                           |                         |                |
| 85    | Payment for Services u/s 153(1)(b) @ 1%   | 64060152      |                           |                         |                |
| 86    | Payment for services u/s 153(1)(b) @ 1.5%   | 64060153      |                           |                         |                |
| 87    | Payment for Services u/s 153(1)(b) @ 2%   | 64060154      |                           |                         |                |
| 88    | Payment for Services u/s 153(1)(b) @ 10%  | 64060170      |                           |                         |                |
| 89    | Receipts from Contracts u/s 153(1)(c) @7.5%   | 64060265      |                           |                         |                |
| 90    | Receipts from Contracts u/s 153(1)(c) @10%  | 64060270      |                           |                         |                |
| 91    | Fee for Export related Services u/s 153(2) @1%  | 64060352      |                           |                         |                |
| 92    | Deduction of Tax from Yarn Traders u/s 153(1)(a)  | 6406081       |                           |                         |                |
| 93    | Deduction of Tax from Yarn Traders u/s 153(1)(b)  | 6406082       |                           |                         |                |
| 94    | Export Proceeds u/s 154 @1%   | 64070054      |                           |                         |                |
| 95    | Foreign Indenting Commission u/s 154(2) @5%   | 64070151      |                           |                         |                |
| 96    | Sale proceeds of goods to exporter u/s 154(3)   | 64070152      |                           |                         |                |
| 97    | Sale proceeds of goods by industrial undertaking u/s 154(3A)  | 64070153      |                           |                         |                |
| 98    | Contract payments to indirect exporter u/s 154(3B)  | 64070154      |                           |                         |                |
| 99    | Export Proceeds u/s 154(3C)   | 64070155      |                           |                         |                |
| 100   | Prize on Prize Bond u/s 156   | 64090051      |                           |                         |                |
| 101   | Winnings from Crossword Puzzle u/s 156  | 64090052      |                           |                         |                |
| 102   | Winnings from Raffle u/s 156  | 64090053      |                           |                         |                |

Final / Fixed / Average / Relevant / Reduced Rate Regime

Final / Fixed / Average / Relevant / Reduced Rate Regime

|     |  |          |  |              |  |
|-----|--|----------|--|--------------|--|
| 103 | Winnings from Lottery u/s 156  | 64090054 |  |              |  |
| 104 | Winnings from Quiz u/s 156   | 64090055 |  |              |  |
| 105 | Winnings from Sale Promotion u/s 156   | 64090056 |  |              |  |
| 106 | Commission / Discount on petroleum products u/s 156A @ 12%   | 64090151 |  |              |  |
| 107 | Brokerage / Commission u/s 233 @5%   | 64120060 |  |              |  |
| 108 | Brokerage / Commission u/s 233 @8%   | 64120066 |  |              |  |
| 109 | Brokerage / Commission u/s 233 @10%  | 64120070 |  |              |  |
| 110 | Brokerage / Commission u/s 233 @12%  | 64120074 |  |              |  |
| 111 | CNG Station Gas Bill u/s 234A  | 64130151 |  |              |  |
| 112 | Electricity Bill of Commercial Consumer u/s 235  | 64140051 |  |              |  |
| 113 | Electricity Bill of Industrial Consumer u/s 235  | 64140052 |  |              |  |
| 114 | Lease of rights to collect tolls u/s 236A(3)   | 64150102 |  |              |  |
| 115 | Sale of certain petroleum products u/s 236HA @ 0.5%  | 64151653 |  |              |  |
| 116 | Payment for rent / right to use machinery / equipment u/s 236Q   | 64151651 |  |              |  |
| 117 | Rent of machinery & equipment u/s 236Q(2)  | 64151652 |  |              |  |
| 118 | Dividend in specie u/s 150 @ 7.5%  | 64151802 |  |              |  |
| 119 | Dividend in specie u/s 150 @ 15%   | 64151807 |  |              |  |
| 120 | Capital Gains on Immovable Property u/s 37(1A)   | 64220050 |  |              |  |
| 121 | Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year                                      | 64220058 |  |              |  |
| 122 | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years                  | 64220059 |  |              |  |
| 123 | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years                 | 64330058 |  |              |  |
| 124 | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years                  | 64330059 |  |              |  |
| 125 | Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years  | 64220060 |  |              |  |
| 126 | Capital Gains on Securities u/s 37A @ 0%   | 64220151 |  |              |  |
| 127 | Capital Gains on Securities u/s 37A @ 5%   | 64220153 |  |              |  |
| 128 | Capital Gains on Securities u/s 37A @ 7.5%   | 64220157 |  |              |  |
| 129 | Capital Gains on Securities u/s 37A @ 10%  | 64220158 |  |              |  |
| 130 | Capital Gains on Securities u/s 37A @ 12.5%  | 64220155 |  |              |  |
| 131 | Capital Gains on Securities u/s 37A @15%   | 64220156 |  |              |  |
| 132 | Receipts from shipping business of a resident person u/s 7A  | 64310055 |  |              |  |
| 133 | Profit on Debt u/s 7B  | 64310056 |  |              |  |
| 134 | Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%                                      | 64310061 |  |              |  |
| 135 | Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75% | 64310062 |  |              |  |
| 136 | Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%  | 64310063 |  |              |  |
| 137 | Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%  | 64310071 |  |              |  |
| 138 | Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule                  | 64320051 |  |              |  |
| 139 | Attributable income from controlled foreign company u/s 109A @15%  | 64030055 |  |              |  |
|     | <b>Signature:</b>  |          |  | <b>Date:</b> |  |

| <b>Annex-A</b>                             |  |               |                         |                                 |             |
|--|--|---------------|-------------------------|---------------------------------|-------------|
| <b>Adjustable Tax Collected / Deducted</b> |  |               |                         |                                 |             |
| <b>Name*</b>                               |  |               |                         | <b>Tax Year</b>                 | <b>2022</b> |
| <b>CNIC*</b>                               |  |               |                         | <b>NTN</b>                      |             |
| <b>Sr.</b>                                 | <b>Description</b>   | <b>Code</b>   | <b>Receipts / Value</b> | <b>Tax Collected / Deducted</b> |             |
|  |  |               | <b>A</b>                | <b>B</b>                        |             |
| 1  | <b>Adjustable Tax [Sum of 2 to 38]</b>   | <b>640000</b> |                         |                                 |             |
| 2  | Import u/s 148 @1%   | 64010002      |                         |                                 |             |
| 3  | Import u/s 148 @2%   | 64010004      |                         |                                 |             |
| 4  | Import u/s 148 @3%   | 64010006      |                         |                                 |             |
| 5  | Import u/s 148 @ 4%  | 64010008      |                         |                                 |             |
| 6  | Import u/s 148 @5.5%   | 64010011      |                         |                                 |             |
| 7  | Directorship Fee u/s 149(3) @20%   | 64020005      |                         |                                 |             |
| 8  | Profit on debt u/s 151 @ 15%   | 64040005      |                         |                                 |             |
| 9  | Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)                      | 64050007      |                         |                                 |             |
| 10   | Profit on Debt to a Non-Resident u/s 152(2)  | 64050008      |                         |                                 |             |
| 11   | Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule     | 64050009      |                         |                                 |             |
| 12   | Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule | 64050012      |                         |                                 |             |
| 13   | Payment for Goods u/s 153(1)(a) @1%  | 64060002      |                         |                                 |             |
| 14   | Payment for Goods u/s 153(1)(a) @1.5%  | 64060003      |                         |                                 |             |
| 15   | Payment for Goods u/s 153(1)(a) @2.5%  | 64060005      |                         |                                 |             |
| 16   | Payment for Goods u/s 153(1)(a) @4.5%  | 64060009      |                         |                                 |             |
| 17   | Motor Vehicle Registration Fee u/s 231B(1)   | 64100301      |                         |                                 |             |
| 18   | Motor Vehicle Transfer Fee u/s 231B(2)   | 64100302      |                         |                                 |             |
| 19   | Motor Vehicle Sale u/s 231B(3)   | 64100303      |                         |                                 |             |
| 20   | Motor Vehicle Leasing u/s 231B(1A) @4%   | 64100304      |                         |                                 |             |
| 21   | Goods Transport Public Vehicle Tax u/s 234   | 64130001      |                         |                                 |             |
| 22   | Passenger Transport Public Vehicle Tax u/s 234   | 64130002      |                         |                                 |             |
| 23   | Private Vehicle Tax u/s 234  | 64130003      |                         |                                 |             |
| 24   | Electricity Bill of Domestic Consumer u/s 235  | 64140101      |                         |                                 |             |
| 25   | Telephone Bill u/s 236(1)(a)   | 64150001      |                         |                                 |             |
| 26   | Cellphone Bill u/s 236(1)(a)   | 64150002      |                         |                                 |             |
| 27   | Prepaid Telephone Card u/s 236(1)(b)   | 64150003      |                         |                                 |             |
| 28   | Phone Unit u/s 236(1)(c)   | 64150004      |                         |                                 |             |
| 29   | Internet Bill u/s 236(1)(d)  | 64150005      |                         |                                 |             |
| 30   | Prepaid Internet Card u/s 236(1)(e)  | 64150006      |                         |                                 |             |
| 31   | Purchase by Auction u/s 236A   | 64150101      |                         |                                 |             |
| 32   | Sale / Transfer of Immovable Property u/s 236C   | 64150301      |                         |                                 |             |
| 33   | Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G                       | 64150701      |                         |                                 |             |
| 34   | Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G                              | 64150702      |                         |                                 |             |

|                   |  |          |              |  |
|-------------------|--|----------|--------------|--|
| 35                | Purchase by Retailers u/s 236H                     | 64150801 |              |  |
| 36                | Purchase by others from Retailers u/s 236H         | 64150804 |              |  |
| 37                | Educational Institution Fee u/s 236I               | 64150901 |              |  |
| 38                | Purchase / Transfer of Immovable Property u/s 236K | 64151101 |              |  |
| <b>Signature:</b> |  |          | <b>Date:</b> |  |



## 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                    | 2022                         |  |
|--------------------------|-----|--|--|--------------|-----------------------------|------------------------------|--|
| CNIC*                    |     |  |  |              | NTN                         |                              |  |
| Busine                   |     |  |  |              |                             |                              |  |
|                          | Sr. | Description  | Code                                   | Total Amount | Amount Subject to Final Tax | Amount Subject to Normal Tax |  |
|                          |     |  |  | A            | B                           | C                            |  |
| Revenue                  | 1   | <b>Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]</b> | <b>3029</b>                            |              |                             |                              |  |
|                          | 2   | Gross Revenue (excluding Sales Tax, Federal Excise)  | <b>3009</b>                            |              |                             |                              |  |
|                          | 3   | Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)  | <b>3019</b>                            |              |                             |                              |  |
| Cost of Sales / Services | 4   | <b>Cost of Sales / Services [(sum of 5 to 15)-16]</b>  | <b>3030</b>                            |              |                             |                              |  |
|                          | 5   | Opening Stock  | <b>3039</b>                            |              |                             |                              |  |
|                          | 6   | Net Purchases (excluding Sales Tax, Federal Excise)  | <b>3059</b>                            |              |                             |                              |  |
|                          | 7   | Salaries / Wages   | <b>3071</b>                            |              |                             |                              |  |
|                          | 8   | Fuel   | <b>3072</b>                            |              |                             |                              |  |
|                          | 9   | Power  | <b>3073</b>                            |              |                             |                              |  |
|                          | 10  | Gas  | <b>3074</b>                            |              |                             |                              |  |
|                          | 11  | Stores / Spares  | <b>3076</b>                            |              |                             |                              |  |
|                          | 12  | Repair / Maintenance   | <b>3077</b>                            |              |                             |                              |  |
|                          | 13  | Other Direct Expenses  | <b>3083</b>                            |              |                             |                              |  |
|                          | 14  | Accounting Amortization  | <b>3087</b>                            |              |                             |                              |  |
|                          | 15  | Accounting Depreciation  | <b>3088</b>                            |              |                             |                              |  |
|                          | 16  | Closing Stock  | <b>3099</b>                            |              |                             |                              |  |
|                          | 17  | <b>Gross Profit / (Loss) [1-4]</b>   | <b>3100</b>                            |              |                             |                              |  |
|                          | 18  | <b>Other Revenues [Sum of 19 to 22]</b>  | <b>3129</b>                            |              |                             |                              |  |
|                          |     | 19   | Accounting Gain on Sale of Intangibles | 3115         |                             |                              |  |
|                          |     | 20   | Accounting Gain on Sale of Assets      | 3116         |                             |                              |  |
|                          | 21  | Others   | 3128                                   |              |                             |                              |  |
|                          | 22  | Share in untaxed Income from AOP   | <b>3131</b>                            |              |                             |                              |  |
|                          | 23  | Share in Taxed Income from AOP   | <b>3141</b>                            |              |                             |                              |  |

|                          |  |   |             |  |  |
|--------------------------|--|---|-------------|--|--|
| <b>Indirect Expenses</b> | 24   | <b>Management, Administrative, Selling &amp; Financial Expenses</b> |             |  |  |
|                          |  | <b>[Sum of 25 to 44]</b>  | <b>3199</b> |  |  |
|                          | 25   | Rent  | 3151        |  |  |
|                          | 26   | Rates / Taxes / Cess  | 3152        |  |  |
|                          | 27   | Salaries / Wages / Perquisites / Benefits                           | 3154        |  |  |
|                          | 28   | Traveling / Conveyance / Vehicles Running / Maintenance             | 3155        |  |  |
|                          | 29   | Electricity / Water / Gas   | 3158        |  |  |
|                          | 30   | Communication   | 3162        |  |  |
|                          | 31   | Repair / Maintenance  | 3165        |  |  |
|                          | 32   | Stationery / Printing / Photocopies / Office Supplies               | 3166        |  |  |
|                          | 33   | Advertisement / Publicity / Promotion                               | 3168        |  |  |
|                          | 34   | Insurance   | 3170        |  |  |
|                          | 35   | Professional Charges  | 3171        |  |  |
|                          | 36   | Profit on Debt (Financial Charges / Markup / Interest)              | 3172        |  |  |
|                          | 37   | Brokerage / Commission  | 3178        |  |  |
|                          | 38   | Irrecoverable Debts written off                                     | 3186        |  |  |
|                          | 39   | Obsolete Stocks / Stores / Spares / Fixed Assets written off        | 3187        |  |  |
|                          | 40   | Other Indirect Expenses   | 3180        |  |  |
|                          | 41   | Accounting (Loss) on Sale of Intangibles                            | 3195        |  |  |
|                          | 42   | Accounting (Loss) on Sale of Assets                                 | 3196        |  |  |
| 43                       | Accounting Amortization                      | 3197  |             |  |  |
| 44                       | Accounting Depreciation                      | 3198  |             |  |  |
| 45                       | <b>Accounting Profit / (Loss) [17+18-24]</b> | <b>3200</b>   |             |  |  |

Signature:

Date:

**Annex-B**

2/2

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

*(Separate form should be filled for each business)*

|              |                    |             |                     |   |  |             |
|--------------|--------------------|-------------|---------------------|---|--|-------------|
| <b>Name*</b> |                    |             |                     |   | <b>Tax Year</b>                          | <b>2022</b> |
| <b>CNIC*</b> |                    |             |                     |   | <b>NTN*</b>                              |             |
| <b>Sr.</b>   | <b>Description</b> | <b>Code</b> | <b>Total Amount</b> | <b>Amount Subject to Final Taxation</b> | <b>Amount Subject to Normal Taxation</b> |             |
|              |                    |             | <b>A</b>            | <b>B</b>                                | <b>C</b>                                 |             |

|  |    |  |        |  |  |  |
|--|----|--|--------|--|--|--|
|  | 46 | Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years | 3270   |  |  |  |
|  | 47 | Unadjusted (Loss) from Business for 2016   | 327016 |  |  |  |
|  | 48 | Unadjusted (Loss) from Business for 2017   | 327017 |  |  |  |
|  | 49 | Unadjusted (Loss) from Business for 2018   | 327018 |  |  |  |
|  | 50 | Unadjusted (Loss) from Business for 2019   | 327019 |  |  |  |
|  | 51 | Unadjusted (Loss) from Business for 2020   | 327020 |  |  |  |
|  | 52 | Unadjusted (Loss) from Business for 2021   | 327021 |  |  |  |

**Statement of Affairs / Balance Sheet**

|                    |    |  |             |              |  |
|--------------------|----|--|-------------|--------------|--|
| <b>Assets</b>      | 53 | <b>Total Assets [Sum of 54 to 59]</b>                              | <b>3349</b> |              |  |
|                    | 54 | Land   | 3301        |              |  |
|                    | 55 | Building (all types)   | 3302        |              |  |
|                    | 56 | Plant / Machinery / Equipment / Furniture (including fittings)     | 3303        |              |  |
|                    | 57 | Advances / Deposits / Prepayments/ Trade Debtors / Receivables     | 3312        |              |  |
|                    | 58 | Stocks / Stores / Spares   | 3315        |              |  |
|                    | 59 | Cash / Cash Equivalents  | 3319        |              |  |
| <b>Liabilities</b> | 60 | <b>Total Equity / Liabilities [Sum of 61 to 63]</b>                | <b>3399</b> |              |  |
|                    | 61 | Capital  | 3352        |              |  |
|                    | 62 | Borrowings / Debt / Loan   | 3371        |              |  |
|                    | 63 | Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables | 3384        |              |  |
| <b>Signature:</b>  |    |  |             | <b>Date:</b> |  |

**Annex-C**

**Inadmissible / Admissible Deductions**

| <b>Name*</b> |  | <b>Tax Year</b> | <b>2022</b>   |
|--------------|--|-----------------|---------------|
| <b>CNIC*</b> |  | <b>NTN</b>      |               |
| <b>Sr.</b>   | <b>Description</b>   | <b>Code</b>     | <b>Amount</b> |
| 1            | <b>Inadmissible Deductions [Sum of 2 to 32]</b>  | <b>3239</b>     |               |
| 2            | Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets   | <b>3202</b>     |               |
| 3            | Add Backs Provision for Diminution in Value of Investment  | <b>3203</b>     |               |
| 4            | Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains  | <b>3205</b>     |               |
| 5            | Add Backs u/s 21(b) Amount of Tax Deducted at Source   | <b>3206</b>     |               |
| 6            | Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid  | <b>3207</b>     |               |
| 7            | Add Backs u/s 21(ca) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990. | <b>3227</b>     |               |
| 8            | Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit   | <b>3208</b>     |               |
| 9            | Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds   | <b>3209</b>     |               |
| 10           | Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source  | <b>3210</b>     |               |
| 11           | Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation  | <b>3211</b>     |               |
| 12           | Add Backs u/s 21(h) Personal Expenditure   | <b>3212</b>     |               |
| 13           | Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized   | <b>3204</b>     |               |
| 14           | Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member   | <b>3213</b>     |               |
| 15           | Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode                                 | <b>3215</b>     |               |
| 16           | Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode  | <b>3216</b>     |               |
| 17           | Add Backs u/s 21(n) Capital Expenditure  | <b>3217</b>     |               |
| 18           | Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit                     | <b>3224</b>     |               |
| 19           | Add Backs u/s 21(p) Utility bills exceeding prescribed amount not paid through prescribed mode   | <b>322902</b>   |               |
| 20           | Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered                              | <b>322903</b>   |               |
| 21           | Add Backs u/s 28(1)(b) Lease Rental not admissible   | <b>3220</b>     |               |

**Inadmissible Deductions**

|                       |    |   |             |  |
|-----------------------|----|---|-------------|--|
|                       | 22 | Add Backs u/s 29(2) Provision for Doubtful Debts  | 3201        |  |
|                       | 23 | Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years | 3219        |  |
|                       | 24 | Add Backs u/s 67(1) Expenditure attributable to Non-Business Income                         | 3218        |  |
|                       | 25 | Add Backs Tax Gain on Sale of Intangibles   | 3225        |  |
|                       | 26 | Add Backs Tax Gain on Sale of Assets  | 3226        |  |
|                       | 27 | Add Backs Pre-Commencement Expenditure / Deferred Cost                                      | 3230        |  |
|                       | 28 | Add Backs Accounting (Loss) on Sale of Intangibles  | 3235        |  |
|                       | 29 | Add Backs Accounting (Loss) on Sale of Assets   | 3236        |  |
|                       | 30 | Add Backs Accounting Amortization   | 3237        |  |
|                       | 31 | Add Backs Accounting Depreciation   | 3238        |  |
|                       | 32 | Other Inadmissible Deductions   | 3234        |  |
| Admissible Deductions | 33 | <b>Admissible Deductions [Sum of 34 to 43]</b>  | <b>3259</b> |  |
|                       | 34 | Accounting Gain on Sale of Intangibles  | 3245        |  |
|                       | 35 | Accounting Gain on Sale of Assets   | 3246        |  |
|                       | 36 | Tax Amortization for Current Year   | 3247        |  |
|                       | 37 | Tax Depreciation / Initial Allowance for Current Year                                       | 3248        |  |
|                       | 38 | Pre-Commencement Expenditure / Deferred Cost  | 3250        |  |
|                       | 39 | Other Admissible Deductions   | 3254        |  |
|                       | 40 | Tax (Loss) on Sale of Intangibles   | 3255        |  |
|                       | 41 | Tax (Loss) on Sale of Assets  | 3256        |  |
|                       | 42 | Unabsorbed Tax Amortization for Previous Years  | 3257        |  |
|                       | 43 | Unabsorbed Tax Depreciation for Previous Years  | 3258        |  |
|                       |    | Signature:  | Date:       |  |

**Annex-D**

**Depreciation, Initial Allowance, Amortization**

| Name*        |                              |   |                 |                              |  |                     |                |               |      |                   |      | Tax Year     | 2022     |
|--------------|------------------------------|---|-----------------|------------------------------|--|---------------------|----------------|---------------|------|-------------------|------|--------------|----------|
| 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                            | Offshore Installations of mineral oil concerns                                  | 330306          |                              |  | 100%                |                | 100%          | 25%  |                   | 20%  |              |          |
|              | 8                            | Machinery / Equipment eligible for 1st year Allowance                           | 330308          |                              |  | 100%                |                | 100%          | 90%  |                   | 15%  |              |          |
|              | 9                            | Motor Vehicle (not plying for hire)   | 33041           |                              |  | 100%                |                | 100%          | 0%   |                   | 15%  |              |          |
|              | 10                           | Motor Vehicle (plying for hire)   | 33042           |                              |  | 100%                |                | 100%          | 25%  |                   | 15%  |              |          |
|              | 11                           | Ships   | 33043           |                              |  | 100%                |                | 100%          | 25%  |                   | 15%  |              |          |
|              | 12                           | Aircrafts / Aero Engines  | 33044           |                              |  | 100%                |                | 100%          | 25%  |                   | 30%  |              |          |
|              | 13                           | <b>Tax Depreciation / Initial Allowance for Current Year</b>                    | 3248            |                              |  |                     |                |               |      | <b>100%</b>       |      | <b>100%</b>  |          |
| Amortization | <b>Description</b>           | <b>Code</b>   | <b>WDV (BF)</b> | <b>Remaining Useful Life</b> | <b>Extent of Use</b>                   | <b>Amortization</b> |                |               |      |                   |      |              |          |
|              |                              |   | A               | B                            | C                                      | D                   |                |               |      |                   |      |              |          |
|              | 14                           | Intangible  | 3305            |                              |  |                     |                |               |      |                   |      |              |          |
|              | 15                           | Intangible  | 3305            |                              |  |                     |                |               |      |                   |      |              |          |
|              | 16                           | Intangible  | 3305            |                              |  |                     |                |               |      |                   |      |              |          |
|              | 17                           | Expenditure providing Long Term Advantage / Benefit                             | 330516          |                              |  |                     |                |               |      |                   |      |              |          |
|              | 18                           | <b>Tax Amortization for Current Year</b>  | 3247            |                              |  |                     |                |               |      |                   |      |              |          |
| 19           | Pre-Commencement Expenditure | 3306  |                 |                              |  |                     |                |               |      |                   |      |              |          |

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Annex-E

| Annex-E |  |          |                     |                                    |                                   |   | Tax Year                                    | 2022                         |
|---------|--|----------|---------------------|------------------------------------|-----------------------------------|---|---|------------------------------|
| Name*   |  |          |                     |                                    |                                   |   | NTN   |                              |
| CNIC*   |  |          |                     |                                    |                                   |   | Tax on<br>Attributable<br>Taxable<br>Income | Minimum<br>Tax<br>Chargeable |
| Sr.     | Description  | Code     | Receipts /<br>Value | Tax<br>Collectible /<br>Deductible | Attributable<br>Taxable<br>Income |   |   |                              |
|         |  |          | A                   | B                                  | C                                 | D | E   |                              |
| 1       | <b>Minimum Tax Chargeable [Col.E Sum of 2 to 6]</b>  |          |                     |                                    |                                   |   |   |                              |
| 2       | Import u/s 148 @1%   | 64010052 |                     |                                    |                                   |   |   |                              |
| 3       | Import u/s 148 @2%   | 64010054 |                     |                                    |                                   |   |   |                              |
| 4       | Import u/s 148 @3%   | 64010056 |                     |                                    |                                   |   |   |                              |
| 5       | Import u/s 148 @4%   | 64010058 |                     |                                    |                                   |   |   |                              |
| 6       | Import u/s 148 @6%   | 64010062 |                     |                                    |                                   |   |   |                              |
| 7       | Import of Edible Oil u/s 148 @5.5%   | 64010161 |                     |                                    |                                   |   |   |                              |
| 8       | Import of Packing Material u/s 148 @5.5%   | 64010181 |                     |                                    |                                   |   |   |                              |
| 9       | Import of Plastic Raw Material u/s 148 @ 1.75%   | 64010081 |                     |                                    |                                   |   |   |                              |
| 10      | Import u/s 148 @ 4.125%  | 64010083 |                     |                                    |                                   |   |   |                              |
| 11      | Import u/s 148 @ 2.75%   | 64010082 |                     |                                    |                                   |   |   |                              |
| 12      | Import of ships by ship breakers u/s 148(8A) @ 4.5%  | 64010059 |                     |                                    |                                   |   |   |                              |
| 13      | Payment for contracts for construction, assembly of installation to a non-resident u/s 152(1A) | 64050052 |                     |                                    |                                   |   |   |                              |
| 14      | Payment for transport services to a PE of a non-resident u/s 152(2A)(b)                        | 64050094 |                     |                                    |                                   |   |   |                              |
| 15      | Payment for services contracts to a non-resident u/s 152(1A)(b)                                | 64050053 |                     |                                    |                                   |   |   |                              |
| 16      | Fee for Advertisement Services to a non-resident u/s 152(1A)©                                  | 64050054 |                     |                                    |                                   |   |   |                              |
| 17      | Insurance/re-insurance premium to a non-resident u/s 152(1AA)                                  | 64050055 |                     |                                    |                                   |   |   |                              |
| 18      | Payment for other services for PE of a non-resident u/s 152(2A)(b)                             | 64050095 |                     |                                    |                                   |   |   |                              |
| 19      | Payment for Services u/s 153(1)(b) @1%   | 64060152 |                     |                                    |                                   |   |   |                              |
| 20      | Payment for goods u/s 153(1a) @ 0.25%  | 64060082 |                     |                                    |                                   |   |   |                              |
| 21      | Payment for goods u/s 153(1a) @ 2.5%   | 64060055 |                     |                                    |                                   |   |   |                              |
| 22      | Payment for goods u/s 153(1a) @ 4.5%   | 64060059 |                     |                                    |                                   |   |   |                              |
| 23      | Payment for Services u/s 153(1)(b) @ 1.5%  | 64060153 |                     |                                    |                                   |   |   |                              |
| 24      | Payment for specified for Services u/s 153(1)(b) @ 3%  | 64060156 |                     |                                    |                                   |   |   |                              |
| 25      | Payment for Services u/s 153(1)(b) @2%   | 64060154 |                     |                                    |                                   |   |   |                              |
| 26      | Payment for Services u/s 153(1)(b) @10%  | 64060170 |                     |                                    |                                   |   |   |                              |
| 27      | Payment for Services u/s 153(1)(b) @15%  | 64060180 |                     |                                    |                                   |   |   |                              |
| 28      | Receipts from Contracts u/s 153(1)(c) @7.5%  | 64060265 |                     |                                    |                                   |   |   |                              |
| 29      | Receipts from Contracts u/s 153(1)(c) @10%   | 64060270 |                     |                                    |                                   |   |   |                              |
| 30      | Payment for Goods u/s 153(1)(a) @1%  | 64060052 |                     |                                    |                                   |   |   |                              |
| 31      | Payment for Goods u/s 153(1)(a) @1.5%  | 64060053 |                     |                                    |                                   |   |   |                              |
| 32      | Payment for Goods u/s 153(1)(a) @4.5%  | 64060059 |                     |                                    |                                   |   |   |                              |

Minimum Tax Chargeable

|            |   |             |                         |                             |                                    |   |  |  |
|------------|---|-------------|-------------------------|-----------------------------|------------------------------------|---|--|--|
| 33         | Fee for Export related Services u/s 153(2) @1%                                | 64060352    |                         |                             |                                    |   |  |  |
| 34         | Deduction of Tax from yarn u/s 153(1)(a)                                      | 64060281    |                         |                             |                                    |   |  |  |
| 35         | Deduction of Tax from yarn u/s 153(1)(b)                                      | 64060282    |                         |                             |                                    |   |  |  |
| 36         | Brokerage / Commission u/s 233 @8%  | 64120066    |                         |                             |                                    |   |  |  |
| 37         | Brokerage / Commission u/s 233 @10%   | 64120070    |                         |                             |                                    |   |  |  |
| 38         | Brokerage / Commission u/s 233 @12%   | 64120074    |                         |                             |                                    |   |  |  |
| 39         | Brokerage / Commission u/s 233 @5%  | 64120060    |                         |                             |                                    |   |  |  |
| 40         | Number of imported mobile phones u/s 148 upto 30\$ @ Rs.70                    | 64120045    |                         |                             |                                    |   |  |  |
| 41         | Number of imported mobile phones u/s 148 exceeding 30\$ upto 100\$ @ Rs.100   | 64120046    |                         |                             |                                    |   |  |  |
| 42         | Number of imported mobile phones u/s 148 exceeding 100\$ upto 200\$ @ Rs.930  | 64120047    |                         |                             |                                    |   |  |  |
| 43         | Number of imported mobile phones u/s 148 exceeding 200\$ upto 350\$ @ Rs.970  | 64120048    |                         |                             |                                    |   |  |  |
| 44         | Number of imported mobile phones u/s 148 exceeding 350\$ upto 500\$ @ Rs.3000 | 64120049    |                         |                             |                                    |   |  |  |
| 45         | Number of imported mobile phones u/s 148 exceeding 500\$ @ Rs.50200           | 64120050    |                         |                             |                                    |   |  |  |
| 46         | CNG Station Gas Bill u/s 234A   | 64130151    |                         |                             |                                    |   |  |  |
| 47         | Fee for Goods Transport Contractor u/c (43E), Part IV Second Schedule         | 64320053    |                         |                             |                                    |   |  |  |
| 48         | Fee for Carriage Services by Oil Tanker u/c (43D), Part IV Second Scheule     | 64320051    |                         |                             |                                    |   |  |  |
|            |   |             |                         |                             |                                    |   |  |  |
| <b>Sr.</b> | <b>Description</b>  | <b>Code</b> | <b>Receipts / Value</b> | <b>Final Tax Chargeable</b> | <b>Attributable Taxable Income</b> | <b>Tax on Attributable Taxable Income</b> | <b>Difference (Option Valid if &lt;=0)</b> |  |
|            |   |             | <b>A</b>                | <b>B</b>                    | <b>C</b>                           | <b>D</b>                                  | <b>E</b>                                   |  |
| 49         | Export Proceeds u/s 154(1) @1%  | 64070054    |                         |                             |                                    |   |  |  |
| 50         | Foreign Indenting Commission u/s 154(2)                                       | 64070151    |                         |                             |                                    |   |  |  |
| 51         | Sale Proceeds of goods to exporter u/s 154(3)                                 | 64070152    |                         |                             |                                    |   |  |  |
| 52         | Sale Proceeds of of goods by industrial undertaking u/s 154(3A)               | 64070153    |                         |                             |                                    |   |  |  |
| 53         | Contract Payments to indirect exporter u/s 154(3B)                            | 64070154    |                         |                             |                                    |   |  |  |
| 54         | Export Proceeds u/s 154(3C)   | 64070155    |                         |                             |                                    |   |  |  |
| 55         | Commission / Discount on petroleum products u/s 156A @12%                     | 64090151    |                         |                             |                                    |   |  |  |
| Signature: |   |             |                         |                             |                                    |   | Date:                                      |  |



**Annex-F**

**Personal Expenses**

| Name*      |  | Tax Year     | 2022   |
|------------|--|--------------|--------|
| CNIC*      |  | NTN          |        |
| Sr.        | Description  | Code         | Amount |
| 1          | <b>Personal Expenses [(2 + 16) - 17]</b>                               | <b>7089</b>  |        |
| 2          | Rent   | <b>7051</b>  |        |
| 3          | Rates / Taxes / Charge / Cess  | <b>7052</b>  |        |
| 4          | Vehicle Running / Maintenance  | <b>7055</b>  |        |
| 5          | Travelling   | <b>7056</b>  |        |
| 6          | Electricity  | <b>7058</b>  |        |
| 7          | Water  | <b>7059</b>  |        |
| 8          | Gas  | <b>7060</b>  |        |
| 9          | Telephone  | <b>7061</b>  |        |
| 10         | Asset Insurance / Security   | <b>7066</b>  |        |
| 11         | Medical  | <b>7070</b>  |        |
| 12         | Educational  | <b>7071</b>  |        |
| 13         | Club   | <b>7072</b>  |        |
| 14         | Functions / Gatherings   | <b>7073</b>  |        |
| 15         | Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc. | <b>7076</b>  |        |
| 16         | Other Personal / Household Expenses                                    | <b>7087</b>  |        |
| 17         | <b>Contribution in Expenses by Family Members [18+21]</b>              | <b>7088</b>  |        |
|            | <b>CNIC No.</b>  | <b>Name*</b> |        |
| 18         |  |              |        |
| 19         |  |              |        |
| 20         |  |              |        |
| 21         |  |              |        |
| Signature: |  | Date:        |        |



|                                |          |  |  |  |  |  |                |             |                      |  |
|--------------------------------|----------|--|--|--|--|--|----------------|-------------|----------------------|--|
| <b>Residential, Commercial</b> | iv       |  |  |  |  |  |                | 7002        |                      |  |
|                                | v        |  |  |  |  |  |                | 7002        |                      |  |
|                                | vi       |  |  |  |  |  |                | 7002        |                      |  |
|                                | vii      |  |  |  |  |  |                | 7002        |                      |  |
|                                | viii     |  |  |  |  |  |                | 7002        |                      |  |
|                                | ix       |  |  |  |  |  |                | 7002        |                      |  |
|                                | x        |  |  |  |  |  |                | 7002        |                      |  |
| <b>Business Capital</b>        | <b>3</b> | <b>Business Capital</b>  |  |  |  |  |                |             | 7003                 |  |
|                                |          | <i>Enter name, share percentage &amp; capital amount in each AOP</i> |  |  |  |  | <i>Share %</i> | <i>Code</i> | <i>Value at Cost</i> |  |
|                                | i        |  |  |  |  |  |                | 7003        |                      |  |
|                                | ii       |  |  |  |  |  |                | 7003        |                      |  |
|                                | iii      |  |  |  |  |  |                | 7003        |                      |  |
|                                | i        | <i>Enter consolidated capital amount of all Sole Proprietorships</i> |  |  |  |  | <i>100%</i>    | <i>7003</i> |                      |  |
| <b>Equipment</b>               | <b>4</b> | <b>Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]</b>           |  |  |  |  |                |             | 7004                 |  |
|                                |          | <i>Description</i>   |  |  |  |  |                | <i>Code</i> | <i>Value at Cost</i> |  |
|                                | i        |  |  |  |  |  |                | 7004        |                      |  |
|                                | ii       |  |  |  |  |  |                | 7004        |                      |  |
|                                | iii      |  |  |  |  |  |                | 7004        |                      |  |
|                                | iv       |  |  |  |  |  |                | 7004        |                      |  |

Signatures:

Date:

|   |   |  |  |  |  |  |                 |             |  |
|---|---|--|--|--|--|--|-----------------|-------------|--|
| <b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b> |   |  |  |  |  |  |                 | <b>2/4</b>  |  |
| <b>Name*</b>  |   |  |  |  |  |  | <b>Tax Year</b> | <b>2022</b> |  |
| <b>CNIC*</b>  |   |  |  |  |  |  | <b>NTN</b>      |             |  |
| <b>5</b>  | <b>Animal (Non-Business) [Sum of 5 i to 5 iv]</b> |  |  |  |  |  |                 | <b>7005</b> |  |

|                   |          |   |                                     |   |                    |                      |                      |
|-------------------|----------|---|-------------------------------------|---|--------------------|----------------------|----------------------|
| <b>Animal</b>     |          | <b>Description</b>                                      |                                     |   | <b>Code</b>        | <b>Value at Cost</b> |                      |
|                   | i        | Livestock   |                                     |   | 7005               |                      |                      |
|                   | ii       | Pet   |                                     |   | 7005               |                      |                      |
|                   | iii      | Unspecified   |                                     |   | 7005               |                      |                      |
|                   | iv       | Unspecified   |                                     |   | 7005               |                      |                      |
| <b>Investment</b> | <b>6</b> | <b>Investment (Non-Business) [Sum of 6 i to 6 xiii]</b> |                                     |   | <b>7006</b>        |                      |                      |
|                   |          | <b>Form</b>   | <b>Account /<br/>Instrument No.</b> | <b>Institution Name / Individual CNIC</b> | <b>Share<br/>%</b> | <b>Code</b>          | <b>Value at Cost</b> |
|                   | 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               |                      |                      |

|                      |          |  |                                  |   |                 |             |                      |
|----------------------|----------|--|----------------------------------|---|-----------------|-------------|----------------------|
| <b>Motor Vehicle</b> | <b>7</b> | <b>Debt (Non-Business) [Sum of 7 i to 7 vii]</b>           |                                  |   |                 | <b>7007</b> |                      |
|                      |          | <b>Form</b>  | <b>No.</b>                       | <b>Institution Name / Individual CNIC</b> | <b>Share %</b>  | <b>Code</b> | <b>Value at Cost</b> |
|                      | i        | Advance  |                                  |   |                 | 7007        |                      |
|                      | ii       | Debt   |                                  |   |                 | 7007        |                      |
|                      | iii      | Deposit  |                                  |   |                 | 7007        |                      |
|                      | iv       | Prepayment   |                                  |   |                 | 7007        |                      |
|                      | v        | Receivable   |                                  |   |                 | 7007        |                      |
|                      | vi       | Security   |                                  |   |                 | 7007        |                      |
|                      | vii      | Others   |                                  |   |                 | 7007        |                      |
|                      | <b>8</b> | <b>Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]</b> |                                  |   |                 | <b>7008</b> |                      |
|                      |          | <b>Form<br/>(Car, Jeep, Motor Cycle, Scooter, Van)</b>     | <b>E&amp;TD Registration No.</b> | <b>Maker</b>                              | <b>Capacity</b> | <b>Code</b> | <b>Value at Cost</b> |
|                      | i        |  |                                  |   |                 | 7008        |                      |
|                      | ii       |  |                                  |   |                 | 7008        |                      |
|                      | iii      |  |                                  |   |                 | 7008        |                      |
|                      | iv       |  |                                  |   |                 | 7008        |                      |
|                      | v        |  |                                  |   |                 | 7008        |                      |
|                      | vi       |  |                                  |   |                 | 7008        |                      |
|                      | vii      |  |                                  |   |                 | 7008        |                      |
| viii                 |          |  |                                  |   | 7008            |             |                      |

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Date:

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| <b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b> |  |                 | <b>3/4</b>  |
| <b>Name*</b>  |  | <b>Tax Year</b> | <b>2022</b> |

| CNIC*               |           |  | NTN         |                      |
|---------------------|-----------|--|-------------|----------------------|
| Precious Possession | <b>9</b>  | <b>Precious Possession [Sum of 9 i to 9 iii]</b> | <b>7009</b> |                      |
|                     |           | <i>Description</i>                               | <b>Code</b> | <b>Value at Cost</b> |
|                     | i         | Antique / Artifact                               | <b>7009</b> |                      |
|                     | ii        | Jewelry / Ornament / Metal / Stone               | <b>7009</b> |                      |
|                     | iii       | Others (Specify)                                 | <b>7009</b> |                      |
| Household Effect    | <b>10</b> | <b>Household Effect [Sum of 10 i to 10 iv]</b>   | <b>7010</b> |                      |
|                     |           | <i>Description</i>                               | <b>Code</b> | <b>Value at Cost</b> |
|                     | i         | Unspecified                                      | <b>7010</b> |                      |
|                     | ii        | Unspecified                                      | <b>7010</b> |                      |
|                     | iii       | Unspecified                                      | <b>7010</b> |                      |
| Personal Item       | <b>11</b> | <b>Personal Item [Sum of 11 i to 11 iv] *</b>    | <b>7011</b> |                      |
|                     |           | <i>Description</i>                               | <b>Code</b> | <b>Value at Cost</b> |
|                     | i         | Unspecified                                      | <b>7011</b> |                      |
|                     | ii        | Unspecified                                      | <b>7011</b> |                      |
|                     | iii       | Unspecified                                      | <b>7011</b> |                      |
| Cash                | <b>12</b> | <b>Cash (Non-business) [Sum of 12 i to 12 x]</b> | <b>7012</b> |                      |
|                     |           | Notes & Coins                                    | <b>7012</b> |                      |
| Other Asset         | <b>13</b> | <b>Any Other Asset [Sum of 13 i to 13 iv]</b>    | <b>7013</b> |                      |
|                     |           | <b>Description</b>                               | <b>Code</b> | <b>Value at Cost</b> |
|                     | i         |  | <b>7013</b> |                      |

|                         |     |  |      |               |
|-------------------------|-----|--|------|---------------|
| Any Oth                 | ii  |  | 7013 |               |
|                         | iii |  | 7013 |               |
|                         | iv  |  | 7013 |               |
| Assets in Others' Name  | 14  | Assets in Others' Name [Sum of 14 i to 14 iv]            | 7014 |               |
|                         |     | Description  | Code | Value at Cost |
|                         | i   |  | 7014 |               |
|                         | ii  |  | 7014 |               |
|                         | iii |  | 7014 |               |
|                         | iv  |  | 7014 |               |
|                         | 15  | Total Assets inside Pakistan [Sum of 1 to 14]            | 7015 |               |
| Assets outside Pakistan | 16  | *Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)] | 7016 |               |
|                         |     | Description  | Code | Value at Cost |
|                         | i   |  | 7016 |               |
|                         | ii  |  | 7016 |               |
|                         | iii |  | 7016 |               |
|                         | iv  |  | 7016 |               |
|                         | 17  | Total Assets [15+16]                                     | 7019 |               |

\* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures:

Date:

|   |    |  |             |
|---|----|--|-------------|
| <b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b> |    |  | <b>4/4</b>  |
| <b>Name*</b>  |    | <b>Tax Year</b>                                    | <b>2022</b> |
| <b>CNIC*</b>  |    | <b>NTN</b>   |             |
|   | 18 | Credit (Non-Business) [Sum of 18 (i) to 18 (viii)] | 7021        |

|                                     | <i>Form</i> | <i>Creditor's NTN / CNIC</i>   | <i>Creditor's Name</i> | <b>Code</b> | <b>Value at Cost</b> |  |
|-------------------------------------|-------------|--|------------------------|-------------|----------------------|--|
| <b>Loan</b>                         | i           | Advance  |                        | 7021        |                      |  |
|                                     | ii          | Borrowing  |                        | 7021        |                      |  |
|                                     | iii         | Credit   |                        | 7021        |                      |  |
|                                     | iv          | Loan   |                        | 7021        |                      |  |
|                                     | v           | Mortgage   |                        | 7021        |                      |  |
|                                     | vi          | Overdraft  |                        | 7021        |                      |  |
|                                     | vii         | Payable  |                        | 7021        |                      |  |
|                                     | viii        | Others   |                        | 7021        |                      |  |
|                                     | <b>19</b>   | <b>Total Liabilities</b>   |                        |             | <b>7029</b>          |  |
| <b>Reconciliation of Net Assets</b> | <b>20</b>   | <b>Net Assets Current Year [17-19]</b>   |                        |             | <b>703001</b>        |  |
|                                     | <b>21</b>   | <b>Net Assets Previous Year</b>  |                        |             | <b>703002</b>        |  |
|                                     | <b>22</b>   | <b>Increase / Decrease in Assets [20-21]</b>   |                        |             | <b>703003</b>        |  |
|                                     | <b>23</b>   | <b>Inflows [Sum of 23 (i) to 23(x)]</b>  |                        |             | <b>7049</b>          |  |
|                                     | 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        |                      |  |



|                        |   |  |               |                      |
|------------------------|---|--|---------------|----------------------|
|                        | <b>24</b>   | <b>Personal Expenses [Transfer from Sr.1 Annex-F]</b>  | <b>7089</b>   |                      |
|                        | <b>25</b>   | <b>Outflows [Sum of 25 (i) to 25 (iii)]</b>  | <b>7099</b>   |                      |
|                        | i   | Gift   | <b>7091</b>   |                      |
|                        | ii  | Loss on Disposal of Assets   | <b>7092</b>   |                      |
|                        | iii   | Others   | <b>7098</b>   |                      |
|                        | <b>26</b>   | <b>Unreconciled Amount [23-24-25]</b>  | <b>703000</b> |                      |
| <b>Disposed Assets</b> | <b>27</b>   | <b>Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]</b> | <b>703004</b> |                      |
|                        |   | <b>Description</b>   | <b>Code</b>   | <b>Value at Cost</b> |
|                        | i   |  | <b>703004</b> |                      |
|                        | ii  |  | <b>703004</b> |                      |
| <b>Verification</b>    | 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 30.06.2022 & of my personal expenditure for the year ended 30.06.2022 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002. |  |               |                      |
| Signatures:            |   |  | <b>Date:</b>  |                      |

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

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[F. No. 1(29)R&S/2021]



( Usman Asghar )  
Secretary (Income Tax Policy)