

Government of Pakistan
Revenue Division
Federal Board of Revenue

Notification
(Income Tax)

Islamabad, the 2nd September, 2026.

S.R.O. 1495(I)/2026.— In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), 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. 835(I)/2026, dated 7th May, 2026 as required by sub-section (3) of section 237 of the said Ordinance, namely:—

In the aforesaid Rules, in the Second Schedule, after Part-II-ZD, the following new Part-II-ZE, Part-II-ZF, Part-II-ZG and Part-II-ZH shall be added, namely: —



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for Individuals



Please select your sources of income for the tax year:

☒ Income from Salary	☐ Property Rental Income	☐ Income from Other Sources	☐ Income from Business
☐ Capital Gain	☐ Income from Foreign Sources and Assets	☐ Income from Agriculture	☐ No Income

Are you a Tax Resident of Pakistan as per sections 82 to 84 of ITO, 2001?

Yes

No

Summary of Economic Transactions

TAX PERIOD

July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filling. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Assessment by the tax authority.

Note:

Please review available data of your economic transactions for the selected Tax Year. This is indicative data which keeps on updating as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHOLDEE

Description	Taxable Value	Tax Withheld
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- Salary
- Tax Deductions

Property

Business

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Agriculture

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ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Income from: Salary

Employer Details

+ ADD EMPLOYER DETAILS

Description	Code	Total Income	Subject to Final Tax	Subject to Exemption	Subject to Normal Income
Total Income from Salary	1000				
Pay, Wages or Other Remuneration	1009				
Arrears of Salary	1010				
Allowances	1040				
Pension / Annuity u/s 12(2)(f)	1008				
Expenditure Reimbursement	1059				
Value of Perquisites (including Transport Monetization for Government Servants)	1089				
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits/ Withdrawal from pension fund exceeding 50% of the accumulated balance.)	1099				

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Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax			
Salary of Employees u/s 149	64020004		
Directorship Fee u/s 149(3)	64020005		

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Average Tax

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Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax				
149 Pension exceeding Rs. 10 million	64020007			
Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051			
Average Tax				

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Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Average Tax				
Employment Termination Benefits u/s 12(6)/Withdrawal from pension fund exceeding 50% of the accumulated balance u/c 23A Chargeable to Tax at Average Rate)	64210054			
Special Tax Rate Employment Termination Benefits u/s 12(6)/Withdrawal from pension fund exceeding 50% of the accumulated balance u/c 23A Chargeable to Tax at Average Rate:-				
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056			
Special Tax Rate Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate:-				

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Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Please select properties that earned rental income during the Tax Year.				
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
1/5th of Rent of Building for Repairs	2031			

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Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
Insurance Premium	2032			
Local Rate / Tax / Charge / Cess	2033			
Ground Rent	2034			
Profit on Capital borrowed for Investment in Property	2035			
Share in Rental Income Paid to HBFCL Banks	2036			
Rent Collection Expenditure	2037			
Legal Service Charges	2038			
Amount claimed as Irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			
1/5th of Rent of Building for Repairs	2031			

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Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax			
Rent of Immoveable Property u/s 155	64080001		

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Manufacturing/ Trading Items

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Business	3000				
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3020				
Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Cost of Sales / Services	3030				
Opening Stock	3039				
Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Fuel	3072				
Salaries / Wages	3071				
Power	3073				
Gas	3074				
Repair / Maintenance	3077				
Stores / Spares	3076				
Other Direct Expenses	3083				
Accounting Amortization	3087				
Accounting Depreciation	3086				
Closing Stock	3099				
Gross Profit / (Loss)	3100				

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Other Revenues

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Revenues	3129				
Fee for Technical / Professional Services	3101				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Share in untaxed Income from AOP	3131				
Share in Taxed income from AOP	3141				
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123				

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Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199				
Rent	3151				
Rates / Taxes / Cess	3152				
Salaries / Wages / Perquisites / Benefits	3154				
Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Electricity / Water / Gas	3158				
Communication	3162				
Repair / Maintenance	3165				
Stationery / Printing / Photocopies / Office Supplies	3166				
Advertisement / Publicity / Promotion	3168				
Other Indirect Expenses	3180				
Other Expenses					
Accounting Profit / (Loss)	3200				

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Indirect Expenses	3180				
Other Expenses					+ Other Expenses
Insurance	3170				
Professional Charges	3171				
Profit on Debt (Financial Charges / Markup / Interest)	3172				
Donation / Charity	3174				
Brokerage / Commission	3178				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
Accounting (Loss) on Sale of Intangibles	3193				
Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	319301				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	3200				

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				+ Inadmissible
Admissible Deductions	3250				+ Admissible

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				Inadmissible
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				☐
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				☐
Add Backs Provision for Diminution in Value of Investment	3203				☐
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				☐
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				☐
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				☐
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				☐
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				☐
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				☐
Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	320901				☐
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				☐
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				☐
Add Backs u/s 21(h) Personal Expenditure	3212				☐
Add Backs u/s 21(i) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				☐
Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				☐
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				☐
Add Backs u/s 21(n) Capital Expenditure	3217				☐
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				☐
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				☐
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				☐
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				☐
Add Backs Tax Gain on Sale of Intangibles	3225				☐
Add Backs Tax Gain on Sale of Assets	3226				☐
Add backs 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 of Sales Tax Act	3227				☐
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				☐
Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				☐
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				☐
Deduction on profit on debit inadmissible u/s 106A	322904				☐
Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system	322905				☐
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				☐
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231				☐
Other Inadmissible Deductions	3234				☐
Add Backs Accounting (Loss) on Sale of Intangibles	3235				☐
Add Backs Accounting (Loss) on Sale of Assets	3236				☐
Add Backs Accounting Amortization	3237				☐
Add Backs Accounting Depreciation	3238				☐
Admissible Deductions	3259				Admissible

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				+ Inadmissible
Admissible Deductions	3250				+ Admissible
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3245				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2021	327021				
Unadjusted (Loss) from Business for 2022	327022				
Unadjusted (Loss) from Business for 2023	327023				
Unadjusted (Loss) from Business for 2024	327024				
Unadjusted (Loss) from Business for 2025	327025				

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Description	Code	Total Amount	Taxable Profit
Construction and sale of residential, commercial or other buildings @10%	3401		
Development and sale of residential commercial or other plots @15%	3402		
Construction and Development of residential, commercial or others @12%	3403		

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Income from Social Media Content

Description	Code	Value / Amount
Total Number of Posts During the Year	3601	
Average Number of Views Per Content	3602	
Deemed Revenue	3603	
Actual Total Remuneration Received in Cash and Kind	3604	
Total Revenue	3605	
Total Expenses	3606	
Income from Social Media Contents u/s 95C	3607	

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Import u/s 148 @1%

Import u/s 148 @2%

Import u/s 148 @3%

Import u/s 148 @4%

Import u/s 148 @4.5%

Import u/s 148 @5.5%

Payment to a Non-Resident u/s 152(2) @20%

Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule

Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G

Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G

Purchase by Retailers u/s 236H

Adjustments under 236A for Builders/Developers

Adjustments under 236K for Builders/Developers

Export Proceeds u/s 147 (5C) @1%

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Receipts from Shipping Business of a Non-Resident Person u/s 7

64310065

Income from projects u/s 100D @ 20%

64310057

Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers

64310056

Attributable income from controlled foreign company u/s 109A @ 15%

84120031

Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule

64050051

Payment for foreign produced commercials to a Non-Resident u/s 152(18A) @ 20%

64050109

Fee for offshore digital services u/s 152 (1C) @ 15%

64050057

Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule @ 10%

64210057

Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(1DD) / Division IV, Part I, 1st Schedule @ 10%

64210058

Receipts from Shipping Business of a resident person u/s 7A

64310055

Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)

64310072

Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)

64310073

Royalty / Fee for Technical Services to a Non-Resident covered under ADTT

64050097

Special Tax Rate Royalty / Fee for Technical Services to a Non-Resident covered under ADTT:-

Tax on Income of Cotton Ginner u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)

64330060

Commission / Discount on Petroleum Products u/s 156A @ 12%

64090151

You may offer this receipt under Normal Tax regime by clicking icon.

Export of IT/ITeS Services u/s 154A @ 0.25%

64060290

You may offer this receipt under Normal Tax regime by clicking icon.

Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule

64070151

You may offer this receipt under Normal Tax regime by clicking icon.

Export of services u/s 154A @ 1%

64060285

You may offer this receipt under Normal Tax regime by clicking icon.

Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)

64050013

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Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012	
Payment for Goods u/s 153(1)(a) @0.5%	64060051	
Payment for Goods u/s 153(1)(a) @1%	64060052	
Payment for Goods u/s 153(1)(a) @1.5%	64060053	
Payment for Goods u/s 153(1)(a) @2.5%	64060055	
Payment for Goods u/s 153(1)(a) @0.25%	64060082	
Payment for Goods u/s 153(1)(a) @5.5%	64060083	
Payment for Services u/s 153(1)(b) @0.5%	64060151	
Payment for Services u/s 153(1)(b) @1%	64060152	
Payment for Services u/s 153(1)(b) @1.5%	64060153	
Payment for Specified Services u/s 153(1)(b) @2%	64060505	
Payment for IT/IT-enabled service u/s 153(1)(b) @0.5%	64060158	
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211	
Receipts from Contracts u/s 153(1)(c) @8%	64060266	
Fee for Export related Services u/s 153(2) @1%	64060352	
Export Proceeds u/s 154(1) @1%	64070054	
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152	
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153	
Contract Payments to Indirect Exporter u/s 154(3B)	64070154	
Export Proceeds u/s 154(3C)	64070155	
Brokerage / Commission u/s 233 @5%	64120060	
Brokerage / Commission u/s 233 @8%	64120066	
Brokerage / Commission u/s 233 @10%	64120070	
Brokerage / Commission u/s 233 @12%	64120074	
Fee for Carriage Services by Oil Tanker u/c (42D), Part IV, 2nd Schedule	64320051	
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053	
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507	
Foreign produced TV play (single episode) u/s 236CA (2)	64150509	
Total Duration (in seconds) for Advertisements Stating Foreign Actor u/s 236CA (3)	64150510	
Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64340212	
Payment for specified services u/s 153(1)(b) @6%	64060162	
Payment for Services u/s 153(1)(b) @15%	64060180	
Payment for Services u/s 153(1)(b) @3%	64060156	
Receipts from Contracts u/s 153(1)(c) @ 15%	64050200	
Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8%)	64050080	
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)	64050065	
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095	

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Amount

You may move the Personal Assets mistakenly marked as Business, to the Wealth Statement through icon.

Total Assets

3349

Land (Business)

3301

+ Property

Building (Business)

3302

+ Property

Plant / Machinery / Equipment / Furniture (including fittings)

3303

Stocks in trade / Stores / Spares

3315

Bank Account

3320

+

Motor Vehicle(s)

3304

+

Advances / Deposits / Prepayments

3312

Cash in hand

3319

Bonds/Securities

3321

Other Assets

3348

Total Equity / Liabilities

3399

Capital

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Long Term Borrowings / Debt / Loan

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Capital Gain on Asset / Property / Securities

Capital Gain/(Loss) on Capital Asset / Property / Securities

Description

Code

Total Amount

Subject to Final Tax

Subject to Exemption

Subject to Normal Tax

Total Capital Gain /(Loss)

4000

Capital Gain u/s 37 (Capital Assets)

Description

Code

Cost of Acquisition

Sale / Transfer Value

Exempt

Capital Gain / Loss

Capital Gain u/s 37(Capital Assets)

4041

+ Capital Asset

Capital Gain u/s 37(1A) (Property)

Description

Code

Cost of Acquisition

Sale / Transfer Value

Exempt Capital Gain

Capital Gain / Loss

Tax Chargeable

Capital Gain u/s 37(1A)(Property)

4042

+

Capital Gain u/s 37A (Securities)

Description

Code

Taxable Amount / Capital Gain / Loss

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Capital Gain u/s 37A (Securities)

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Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax				
Capital Gains on Immovable Property u/s 37(1A)	64220050			
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)	64220151			
Capital Gains on Securities u/s 37A @2.5%	64220152			
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153			
Capital Gains on Securities u/s 37A @7.5%	64220157			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161			
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159			
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			
Capital Gains on Securities u/s 37A @10%(where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162			
Capital Gains on Securities u/s 37A @15%	64220156			
Minimum Tax				

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Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax				
Capital Gains on Immovable Property u/s 37(1A)	64220050			
Minimum Tax				

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Income	Difference of Minimum Tax Chargeable
Minimum Tax	999917						
Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(1DA) /Division II, Part III,1st Schedule	64050050						

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Unadjusted (Loss) from Capital Assets for 2021	409021				
Unadjusted (Loss) from Capital Assets for 2022	409022				
Unadjusted (Loss) from Capital Assets for 2023	409023				
Unadjusted (Loss) from Capital Assets for 2024	409024				
Unadjusted (Loss) from Capital Assets for 2025	409025				

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Receipts/Deductions for Other Sources

You may add multiple incomes from the drop down lists.

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	5029				Other Income
Profit on Debt	500312				
Dividend Income	500103				
Return on Investment on Sukuku	64330075				
Deductions from Other Sources	5080				
Other Deductions	5088				

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Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account
Royalty
Ground Rent
Rent from sub lease of Land or Building
Rent from lease of Building with Plant and Machinery
Family Pension/Annuity
Loan, Advance, Deposit or Gift received in Cash
Other Receipts

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Section	Amount	Code	Description	Amount	Code	Description	Amount	Code	Description
Dividend u/s 150 @ 7.5%		64030052							
If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(1DB)		64030091							
If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10% u/s 151(1A), u/s 152(1DB)		64030092							
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5		64030099							
Special Tax Rate Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5									
151(1)(a) - Profit on Debt u/s 151 from NSC / PD Deposits		64040051							
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits		64040052							
Profit on Debt u/s 151(1)(c) from Government Securities		64040053							
151(1) (d) - Profit on Debt u/s 151 from Others		64040054							
Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)		64040056							
Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)		64040057							
Dividend u/s 150 @ 15%		64030055							
Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)		64040058							
Payment to Non-resident u/s 152(2) for profit on debt / u/c 5(A) @ 10%, Part II, 2nd Schedule		64050096							
Prize on Prize Bond u/s 156		64090051							
Winnings from Crossword Puzzle u/s 156		64090052							
Winnings from Raffle u/s 156		64090053							
Winnings from Lottery u/s 156		64090054							
Winnings from Quiz u/s 156		64090055							
Winnings from Sale Promotion u/s 156		64090056							
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)		64230052							
Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)		64030059							
Dividend u/s 150 - Dividend received from debt securities / mutual funds		64330050							
Return on Investment in Sukuk u/s 151(1A) @ 10%		64330054							
Return on Investment in Sukuk u/s 151(1A) @ 12.5%		64330055							
Return on Investment in Sukuk u/s 151(1A) @ 25%		64330056							
Return on investment in Sukuk to a Non-Resident u/s 152(1DB) @ 10%		64330061							
Return on investment in Sukuk to a Non-Resident u/s 152(1DB) @ 12.5%		64330062							
Dividend u/s 150 @ 0%		64330063							
Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)		64030062							
Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)		64030063							
Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)		64030064							
Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)		64030065							
Dividend u/s 150 @ 35%		64330067							
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)		64030090							

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☐ 151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits

☐ Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits

☐ Profit on Debt u/s 151(1)(c) from Government Securities @15%

☐ 151(1) (d) - Profit on Debt u/s 151 from Others

☐ Profit on Debt to a Non-Resident u/s 152(2)

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Income from Foreign Sources

+ ADD TAX IDENTIFICATION NO.

Description	Code	Gross Revenue / Receipt	Total Expenses / Cost	Exempt Income	Normal Income	Tax Paid on Foreign Income
Foreign Income	6000					
Foreign Property Income / (Loss)	6029					+
Foreign Business Income / (Loss)	6039					+
Foreign Capital Gains / (Loss)	6049					+
Foreign Other Sources Income / (Loss)	6059					+
Foreign Salary Income	6011					+

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Agriculture

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Please select properties that earned Agricultural income during the Tax Year. You may also add the properties not owned by you.					
Agriculture Income	6100				

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Deductible Allowances

Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			

+ Allowances

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions	9309			

+ Reductions

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			

+ Credits

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Deductible Allowances

Add Deductible Allowances

Description Search Amount Code/Description

☐ Zakat u/s 60

☐ Workers Welfare Fund u/s 60A

☐ Educational Expenses u/s 60D

CANCEL ADD

Admissible Admissible

Tax Chargeable Tax Reduced

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			

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Deductible Allowances

Add Tax Reductions

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☐ Tax Reduction on Tax Charged on Behood Certificates / Pensioner's Benefit Account in excess of applicable rate

☐ Tax Reduction on income derived from a startup business, owned 100% by Women

☐ Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @50%

☐ Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @75%

CANCEL ADD

Admissible Admissible

Tax Chargeable Tax Reduced

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			

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Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			+ Credits
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Tax Paid on Share Income from AOP	9321			
Tax credit for Charitable Organizations u/s 109C	9323			
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Credit for Charitable Donations where Donation is Made to Associate u/s 61	9331			
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313			
Tax Credit for interest paid on low-cost housing loan u/s 63A	9333			
Tax Credit for POS Machine u/s 64D	9332			
Tax Credit for Certain Persons (Startups) u/s 65F	931904			
Tax Credit for Certain Persons (Coal Mining Projects) u/s 65F	931901			
Investment Tax Credit for Specified industrial undertaking u/s 65G	931902			
Tax Credit for Specified Industrial Undertakings u/s 65G	931903			
Tax Credit u/s 103	9320			

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Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	640000		+ Section

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	64000101			+ Section

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	64000102						+ Section

Average Tax

Description	Code	Taxable Values	Tax Deducted	Tax Chargeable
Average Tax	64000103			

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Description

Average Tax

Tax Deducted

Tax Chargeable

Attributable Taxable Income

Tax on Attributable Taxable Income

Difference of Minimum Tax Chargeable

Add Adjustable Tax X

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☐ 151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits

☐ Import u/s 148 @1%

☐ Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits

☒ Import u/s 148 @2%

☐ Profit on Debt u/s 151(1)(c) from Government Securities @15%

☐ 151(1) (d) - Profit on Debt u/s 151 from Others

☐ Import u/s 148 @3%

☐ Profit on Debt to a Non-Resident u/s 152(2)

☐ Import u/s 148 @4%

CANCEL

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Description	Code	Taxable Value	Tax Deducted	Tax Chargeable
Average Tax		64000103		

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Adjustable Tax

640000

+ Section

151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits

64040001

+

Import u/s 148 @1%

64010002

+

Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits

64040002

+

Import u/s 148 @2%

64010004

+

Profit on Debt u/s 151(1)(c) from Government Securities @15%

64040003

+

151(1) (d) - Profit on Debt u/s 151 from Others

64040004

+

Import u/s 148 @3%

64010006

+

Profit on Debt to a Non-Resident u/s 152(3)

64050008

+

Import u/s 148 @4%

64010008

+

Import u/s 148 @4.5%

64010009

+

Import u/s 148 @1.5%

64010003

+

Import u/s 148 @5.5%

64010011

+

Advance tax on On-Money u/s 231B(2A)

64010033

+

Export Proceeds u/s 147 (6C) @1%

64010007

+

Salary of Employees u/s 149

64020004

+

Directorship Fee u/s 149(3)

64020005

+

Payment to a Non-Resident u/s 152(2) @20%

64050007

+

Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule

64060116

+

Rent of Immoveable Property u/s 155

64050001

+

Advance tax on cash withdrawal u/s 231AB

64100101

+

Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle

64100301

+

Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle

64100302

+

Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle

64100303

+

Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)

64100304

+

Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)

64100306

+

Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)

64100308

+

Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)

64100309

+

Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)

64100310

+

Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle

64100311

+

Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle

64100312

+

Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle

64100313

+

Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle

64100314

+

Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle

64100315

+

Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle

64100316

+

Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle	64100317	 
Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle	64100318	 
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle	64100319	 
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle	64100320	 
Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle	64100321	 
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322	 
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323	 
Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle	64100324	 
Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle	64100325	 
Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle	64100326	 
Goods Transport Public Vehicle Tax u/s 234	64130001	 
Passenger Transport Public Vehicle Tax u/s 234	64130002	 
Private Vehicle Tax u/s 234	64130003	 
Telephone Bill u/s 236(1)(a)	64150001	 
Cellphone Bill u/s 236(1)(a)	64150002	 
Prepaid Telephone Card u/s 236(1)(b)	64150003	 
Phone Unit u/s 236(1)(c)	64150004	 
Internet Bill u/s 236(1)(d)	64150005	 
Prepaid Internet Card u/s 236(1)(e)	64150006	 
Purchase by Auction u/s 236A (including renewal of license)	64150101	
Sale / Transfer of Immovable Property u/s 236C	64150301	
Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year	64150303	
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407	
Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701	
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702	
Purchase by Retailers u/s 236H	64150803	
Purchase / Transfer of Immovable Property u/s 236K	64151101	
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905	
Advance tax on foreign domestic workers u/s 231C	64151907	
Withholding tax on Sale Considerations u/s 37(6) @ 10%	64220160	
Adjustments under 236A for Builders/Developers	64310010	
Adjustments under 236K for Builders/Developers	64310011	

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Tax Deductions				
Final Tax	64000101			+ Section
Dividend u/s 150 @ 7.5%	64030052			
Dividend u/s 150 @ 15%	64030055			
Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030059			
Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030062			
Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030063			
Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)	64030064			
Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)	64050013			
Dividend u/s 150 @ 35%	64330057			
Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030065			
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090			
If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(1DB)	64030091			
If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10% u/s 151(1A), u/s 152(1DB)	64030092			
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099			
151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits	64040051			+ +
Profit on Debt u/s 151(1)(c) from Government Securities	64040053			+ +
151(1) (d) - Profit on Debt u/s 151 from Others	64040054			+ +
Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)	64040056			
Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)	64040057			
Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)	64040058			
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
Fee for offshore digital services u/s 152 (1C) @ 15%	64030057			
Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096			+ +
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			
Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%	64050100			
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part III, 1st Schedule (holding period less than six months)	64060085			
Export of services u/s 154A @ 1%	64060285			
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290			
Payment for Goods u/s 153(2A) through Digital means @ 1%	64060557			
Payment for Goods u/s 153(2A) through Courier Service @ 2%	64060558			
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151			
Prize on Prize Bond u/s 156	64090051			
Winings from Crossword Puzzle u/s 156	64090052			
Winings from Raffle u/s 156	64090053			
Winings from Lottery u/s 156	64090054			
Winings from Quiz u/s 156	64090055			
Winings from Sale Promotion u/s 156	64090056			
Commission / Discount on Petroleum Products u/s 156A @ 12%	64090151			
Attributable income from controlled foreign company u/s 109A @ 15%	64120031			

Lease of rights to collect tolls u/s 236A(3)	64150102	
Bonus shares issued by companies u/s 236Z	64151351	
Advance tax u/s 236K for Non-Resident Transferee	64151952	
Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051	
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule @ 10%	64210057	
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(1DD) / Division IV, Part I, 1st Schedule @ 10%	64210058	
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)	64220151	
Capital Gains on the first sale of Immovable Property u/s 37(1A) @ 0% under clause (9A), for Ex-Servicemen, serving personnel of Armed Forces, ex-employees and serving personnel of Federal & Provincial Government allotted by the Federal or Provincial Government in recognition of services rendered by persons specified in first proviso to Section 236C	64220051	+
Capital Gains on Securities u/s 37A @2.5%	64220152	
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153	
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155	
Capital Gains on Securities u/s 37A @15%	64220156	
Electricity Bill of Commercial Consumer u/s 235	64140051	+
Capital Gains on Securities u/s 37A @7.5%	64220157	
Electricity Bill of Industrial Consumer u/s 235	64140052	+
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158	
Electricity Bill of Domestic Consumer u/s 235	64140053	+
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161	
Capital Gains on Securities u/s 37A @10%(where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162	
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052	
Receipts from Shipping Business of a resident person u/s 7A	64310055	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065	
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066	+
Income from projects u/s 100D @ 20%	64310067	
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072	
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073	
Dividend u/s 150 - Dividend received from debt securities / mutual funds	64330050	
Advance tax u/s 236C for Investment by Non-Resident	64330053	
Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054	
Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055	
Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056	
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060	
Return on Investment in Sukuks to a Non-Resident u/s 152(10B) @ 10%	64330061	
Return on investment in Sukuks to a Non-Resident u/s 152(10B) @ 12.5%	64330062	
Dividend u/s 150 @0%	64330066	
Gain arising on pre-mature disposal of government securities u/s 151A	64330072	
Dividend u/s 150 - Dividend received from investments in equities mutual funds	64330073	
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits	64040052	

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Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	64000102						
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @6%	64010062						
Import u/s 148 @3.5%	64010064						
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009						
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012						
Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(1DA) / Division II, Part III, 1st Schedule	64050050						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055						
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056						
Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8%)	64050080						
Payment for IT/IT-enabled service u/s 152(2A)(b) / Division III, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64050081						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)	64050085						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098						
Payment for Goods u/s 153(1)(a) @0.5%	64060051						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Goods u/s 153(1)(a) @2.5%	64060055						
Payment for Goods u/s 153(1)(a) @0.25%	64060082						
Payment for Goods u/s 153(1)(a) @5.5%	64060083						
Payment for Goods u/s 153(1)(a) @11% - for Toll manufacturers.	64060084						

Section

Payment for Services u/s 153(1)(b) @0.5%	64060151	
Payment for Services u/s 153(1)(b) @1%	64060152	
Payment for Services u/s 153(1)(b) @1.5%	64060153	
Payment for Services u/s 153(1)(b) @3%	64060156	
Payment for IT/IT-enabled service u/s 153(1)(b) @4%	64060158	
Payment for specified services u/s 153(1)(b) @6%	64060162	
Payment for Services u/s 153(1)(b) @15%	64060180	
Receipts from Contracts u/s 153(1)(c) @8%	64060266	
Receipts from Contracts u/s 153(1)(c) @ 15%	64060280	
Fee for Export related Services u/s 153(2) @1%	64060352	
Payment for Specified Services u/s 153(1)(b) @2%	64060555	
Export Proceeds u/s 154(1) @1%	64070054	
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152	
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153	
Contract Payments to Indirect Exporter u/s 154(3B)	64070154	
Export Proceeds u/s 154(3C)	64070155	
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045	
No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046	
No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047	
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200	64120050	
Brokerage / Commission u/s 233 @5%	64120060	
Brokerage / Commission u/s 233 @8%	64120066	
Brokerage / Commission u/s 233 @10%	64120070	
Brokerage / Commission u/s 233 @12%	64120074	
No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087	
No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11500	64120088	
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302	
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507	
Foreign produced TV play (single episode) u/s 236CA (2)	64150509	
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)	64150510	
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051	
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053	
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210	
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211	
Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64340212	

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ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Tax Deductions

Adjustable Tax

Final Tax

Minimum Tax

Average Tax

Description	Code	Taxable Values	Tax Deducted	Tax Chargeable
Average Tax	64C00103			

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IRIS Year 2026
114(1) (Return of Income filed voluntarily for complete year)

Save Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment EN

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Agriculture
Tax Chargeable / Payments
- Allowances, Reductions and Credits
- Withholding Tax
- Computations
116 - Wealth Statement

Search Amount Code/Description

ADD INCOME SOURCES SUMMARY OF ECONOMIC TRANSACTIONS CALCULATE

Description

Add Turnover Tax u/s 113

Search Amount Code/Description

Turnover / Tax on Income of Cotton Ginners

Tax on High Ex

Turnover / Tax Chargeable u/s 113 @ 0.25%

Surcharge on h

Turnover / Tax Chargeable u/s 113 @ 0.75%

Adjustment of

Turnover / Tax Chargeable u/s 113 @ 0.50%

Refund Adjust

Turnover / Tax Chargeable u/s 113 @ 1.25%

Subject to Exemption Subject to Normal Tax

0

CANCEL ADD BACK NEXT

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IRIS Year 2026
114(1) (Return of Income filed voluntarily for complete year)

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Data Amortization Depreciation Business Details Payment Attachment EN

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- 116A - Foreign Assets/Liabilities
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

ADD INCOME SOURCES SUMMARY OF ECONOMIC TRANSACTIONS CALCULATE

116A - Foreign Assets/Liabilities

Description	Code	Amount
Foreign Assets and Liabilities Statement		
Foreign Immovable Property	700201	
Foreign Business Capital	700301	
Foreign Movable Assets		
Capital or voting rights in foreign company	7018	
Total Foreign Assets	701902	
Payables (Borrowing / Loan / Credits, etc.)	7022	
Total Foreign Liabilities	702901	

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NIRIS Year 2026
114(1) (Return of Income filed voluntarily for complete year)

Save Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment EN

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Foreign Sources >
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Tax Chargeable / Payments >
116 - Wealth Statement >
- 116A - Foreign Assets/Liabilities
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

Add Foreign Movable Assets

Search Amount Code/Description

Cash in hand
Investment / Advances
Assets held on other's name
Motor Vehicle(s)
Any Other Assets
Bank Account

CANCEL ADD

116A - Foreign Assets/Liabilities

Amount

702901

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Other Sources >
Foreign Sources >
Agriculture >
Tax Chargeable / Payments >
116 - Wealth Statement >
- 116A - Foreign Assets/Liabilities
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

ADD INCOME SOURCES SUMMARY OF ECONOMIC TRANSACTIONS CALCULATE

Personal Assets / Liabilities

Description Code Amount

business properties must be added in the balance sheet. you may move the business properties to balance sheet through icon.

Immovable Properties (Non-Business) +
Financial Assets & Investments (Non-Business) + Assets
Moveable Assets (Non-Business) + Assets
Assets held on others name (including non-filer Spouse/Dependents) 7014 +
Any Other Asset(s) 7013 +
Business Capital 7003
Business Capital in AOPs/Companies 700302 +
Total Assets 7019
Payables (Borrowing / Loan / Credits, etc) 7021 +
Total Liabilities 7029
Net Assets Current Year 703001

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- 116A - Foreign Assets/Liabilities

- Personal Assets / Liabilities

- Reconciliation of Net Assets

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Reconciliation of Net Assets

Description

Code

Amount

Net Assets Current

Net Assets Previous

Increase / Decrease

Inflows

Income Deductions

Income Deductions

Income Attribution

Fixed Tax

Adjustments

Foreign Return

Inheritance

Gift

Contribution

Outflows

Personal Expenses

Adjustments in Outflows

Gift

Unreconciled Amount

ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Add Personal Expenses

Search Amount Code/Description

Asset Insurance / Security

Medical

Educational

Club

Functions / Gatherings

Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc

Other Personal / Household Expenses

Foreign Traveling

Local Traveling

CANCEL

ADD

+ Expenses

+

+

+

+

Personal Expenses	7081	
Adjustments in Outflows	7085	
Gift	7081	
Unreconciled Amount	703000	

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116 - Wealth Statement

116A - Foreign Assets/Liabilities

Personal Assets / Liabilities

Reconciliation of Net Assets

Search Amount Code/Description

ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Reconciliation of Net Assets

Description	Code	Amount
Personal Expenses	7089	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7087	
Foreign Traveling	705601	
Local Traveling	7056	
Rent	7051	
Wedding Events	707302	
Other Events / Functions / Gathering	707301	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	7055	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Adjustments in Outflows	7098	
Gift	7091	
Unreconciled Amount	703000	

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Year 2026

114(1) (Return of Income filed voluntarily for complete year)

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Submit

Print

Close

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Amortization

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Amortization

Search Amount Code/Description

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	WDV (Bf)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with Unascertainable useful life @4%	3307				

Data	Amortization	Depreciation	Business Details	Payment	Attachment
------	--------------	--------------	------------------	---------	------------

Depreciation

Search Amount Code/Description

IMPORT PREVIOUS RETURN

Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Depreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore Installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

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IRIS Year 2026 114(1) (Return of Income filed voluntarily for complete year)

Data Amortization Depreciation **Business Details** Payment Attachment

Business Details

Businesses

Sr No.	Business Name	Principal Activity	Start Date	End Date	Brand Name	Action
--------	---------------	--------------------	------------	----------	------------	--------

No businesses available

Data Amortization Depreciation Business Details **Payment** Attachment

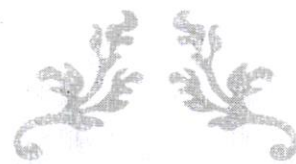
Payments

 Unclaimed Payments Not Available! RELOAD	 Claimed Payments Not Available!	 Payment Summary Not Available!
--	--	---

Data Amortization Depreciation Business Details **Payment** **Attachment**

Attachments

Final Accounts (3000) ADD FILE	Manufacturing and Trading / Profit and Loss Accounts statements (9230) ADD FILE	Final Accounts CSV (3003) ADD FILE
--	---	--



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for SMEs



Data Payment Attribute

EN 2026

- Simplified Return of Income >
- Computations
- Other Sources >
- Tax Chargeable / Payments >
- 116 - Wealth Statement >

Search Amount Code/Description



REPORT PREVIOUS RETURN

PREPARE PFD

CALCULATE

Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Fixed / Final Tax/ Tax Collected / Deducted	Amount Subject to Normal Tax / Tax Chargeable
Business turnover/Receipts	300101			
Cost of Sales	3030			
Opening Stock	303101			
Purchases	305101			
Other Direct Expenses	3083			
Accounting Depreciation	3088			
Closing Stock	309101			
Gross Profit	3100			
Profit & Loss Expenses	3180			
Inadmissible Tax Deductions excluding Accounting Depreciation	3234			
Admissible Tax Deductions including Accounting Depreciation	3254			
Electricity Bill	64140051			
Tax already Paid - sale-other	640000			
Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64150000			
Others	64990001			
Deductible Allowances	900101			
Tax Credits	932101			
Turnover / Tax Chargeable	923160			
Tax on High Earning Persons u/s 4C	9231822			
Net Profit / Taxable Income	9100			
Tax Chargeable	9200			
Net tax payable	9203			
Refundable Income Tax	9210			
Share in untaxed Income from AOP	3131			
Share in Taxed Income from AOP	3141			
WWT	920900			

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Year 2026
114(1) (Simplified Return for Small and Medium Enterprise u/s 2(39A) having turnover up to 250 Million)

Save Submit Print Close

Data Payment Attribute EN

Simplified Return of Income

Other Sources

Receipts / Deductions

Tax Chargeable / Payments

116 - Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Profit on Debt	500512			

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Year 2026
114(1) (Simplified Return for Small and Medium Enterprise u/s 2(39A) having turnover up to 250 Million)

Save Submit Print Close

Data Payment Attribute EN

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

Adjustable Tax

Fixed / Final Tax

Minimum Tax

Computations

116 - Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Rent of Immoveable Property u/s 155	64080601			
Telephone Bill u/s 236(1)(a)	64150001			
Cellphone Bill u/s 236(1)(a)	64150002			
Prepaid Telephone Card u/s 236(1)(b)	64150003			

Data Payment Attribute

EN 9/2

Simplified Return of Income
Other Sources

Search Amount Code/Description



IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Tax Chargeable / Payments

Adjustable Tax

Fixed / Final Tax

Minimum Tax

Computations

116 - Wealth Statement

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Dividend u/s 150 @0%	64330066			
Capital Gains on Immovable Property u/s 37(1A)	64220050			
Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			+
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			
Capital Gains on Securities u/s 37A @10%(where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162			

Data Payment Attribute

EN 9/2

Simplified Return of Income
Other Sources

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IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Tax Chargeable / Payments

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116 - Wealth Statement

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Electricity Bill of Domestic Consumer u/s 235	64140053			+



Year 2026
114(1) (Simplified Return for Small and Medium Enterprise unit 2(SA) having turnover up to 250 Million)

Save Submit Print Close

Data Payment Attribute

EN

- Simplified Return of Income >
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 - Fixed / Final Tax
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- 116 - Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE FND

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Refund Adjustment of Other Year(s) against Demand of I-Is Year	92101			

Data Payment Attribute

EN

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- 116 - Wealth Statement >
 - Personal Expenses
 - Personal Assets / Liabilities
 - Reconciliation of Net Assets

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IMPORT PREVIOUS RETURN

PREPARE FND

CALCULATE

Description	Code	Amount
Personal Expenses	7069	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicles Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7097	
Contribution in Expenses by Family Members	7088	

Simplified Return of Income >

Other Sources >

Tax Chargeable / Payments >

116 - Wealth Statement >

- Personal Expenses

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- Reconciliation of Net Assets

Search Amount Code/Description



REPORT PREVIOUS RETURN

PREVIOUS PERIOD

LANGUAGE

Description	Code	Amount
Agricultural Property	7001	
Commercial, Industrial, Residential Property (Non-Business)	7002	
Business Capital	7003	
Equipment (Non-Business)	7004	
Animal (Non-Business)	7005	
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006	
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	
Motor Vehicle (Non-Business)	7008	
Precious Possession	7009	
Household Effect	7010	
Personal item	7011	
Cash (Non-Business)	7012	
Any Other Asset	7013	
Assets held on others name (including non-filer Spouse/Dependents)	7014	
Total Assets inside Pakistan	7015	
Assets held outside Pakistan	7020	
Capital or voting rights in foreign company	7016	
Total Assets held outside Pakistan	7020	
Total Assets	7019	
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	
Foreign liabilities	7022	
Total Liabilities	7029	
Net Assets Current Year	703001	

Data Payment Attribute

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

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- Personal Assets / Liabilities

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Search Amount Code/Description

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PREPARE PSD

CALCULATE

Description	Code	Amount
Net Assets Current Year	703001	
Net Assets Previous Year	703002	
Increase / Decrease in Assets	703003	
Inflows	7049	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in Inflows	7034	
Foreign Remittance	7035	
Inheritance	7036	
Gift	7037	
Others	7034	
Outflows	7039	
Personal Expenses	7039	
Gift	7091	
Adjustments in Outflows	7038	
Unreconciled Amount	703000	

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IRIS

Year 2026

114(1) (Simplified Return for Small and Medium Enterprise up to 250 Million)

Save Submit Print Close

Data Payment Attribute

Payments



Unclaimed Payments

Not Available!

RECORD



Claimed Payments

Not Available!



Payment Summary

Not Available!



Year: 2025
114(1) (Simplified Return for Small and Medium Enterprise u/s 259A) having turnover up to 250 Million

Save Submit Print Close

Data Payment **Attribute**

Attributes

Do you want to opt for final tax regime?

Select option



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for AOP



Please select your sources of income for the tax year:

☐ Property Rental Income

☐ Income from Other Sources

☐ Income from Business

☐ Capital Gain

☐ Income from Foreign Sources and Assets

☐ Income from Agriculture

☐ No Income

Are you a Tax Resident of Pakistan as per sections 82 to 84 of ITO, 2001?

☐ Yes

☐ No

Summary of Economic Transactions

TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Assessment by the tax authority.

Note:

Please review available data of your economic transactions for the selected Tax Year. This is indicative data which keeps on updating as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

[Download Default Data](#)
[Start Return Filing](#)

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Property

Receipts/Deductions

Business

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount, Code/Description



ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Please select properties that earned rental income during the Tax Year.				
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			+ Presumpt
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			+ Deductions
1/5th of Rent of Building for Repairs	2031			

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Search Amount Code/Description

ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Total Deductions from Property	2099			
Insurance Premium	2032			
Local Rate / Tax / Charge / Cost	2098			
Ground Rent	2034			
Profit on Capital borrowed for Investment in Property	2055			
Share in Rental Income Paid to HEFC / Banks	2036			
Rent Collection Expenditure	2037			
Legal Service Charges	2038			
Amount claimed as Irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2096			
1/5th of Rent of Building for Repairs	2031			

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Manufacturing/ Trading Items

Other Revenues

Admin, Selling & Financial Expenses

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Adjustments

7F Tax Builders and Developers

Income from Social Media Content

Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Manufacturing/ Trading Items

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Business	3000				
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Cost of Sales / Services	3030				
Opening Stock	3039				
Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Fuel	3072				
Salaries / Wages	3071				
Power	3073				
Gas	3074				
Repair / Maintenance	3077				
Stores / Spares	3076				
Other Direct Expenses	3083				
Accounting Amortization	3067				
Accounting Depreciation	3053				
Closing Stock	3099				
Gross Profit / (Loss)	3100				

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- Manufacturing / Trading Items

- Other Revenues

- Admin, Selling & Financial Expenses

- Inadmissible/Admissible Deductions

- Adjustments

- 7F Tax Builders and Developers

- Income from Social Media Content

- Balance Sheet

Capital Gain

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Agriculture

Tax Chargeable / Payments

Search Amount Code/Description



ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Other Revenues

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Revenues	3129				
Fee for Technical / Professional Services	3101				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123				

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- Manufacturing / Trading Items

- Other Revenues

- Admin, Selling & Financial Expenses

- Inadmissible/Admissible Deductions

- Adjustments

- 7F Tax Builders and Developers

- Income from Social Media Content

- Balance Sheet

Capital Gain

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Agriculture

Tax Chargeable / Payments

Search Amount Code/Description



ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199				
Rent	3151				
Rates / Taxes / Cess	3152				
Salaries / Wages / Perquisites / Benefits	3154				
Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Electricity / Water / Gas	3158				
Communication	3162				
Repair / Maintenance	3165				
Stationery / Printing / Photocopies / Office Supplies	3166				
Advertisement / Publicity / Promotion	3168				
Other Indirect Expenses	3180				
Other Expenses					
Accounting Profit / (Loss)	3200				

Other Expenses

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Property

Business

Manufacturing/ Trading items

Other Revenues

Admin, Selling & Financial Expenses

Inadmissible/Admissible Deductions

Adjustments

7F Tax Builders and Developers

Income from Social Media Content

Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

Q

ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Admin, Selling & Financial Expenses

Other Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Insurance	3170				
Professional Charges	3171				
Profit on Debt (Financial Charges / Markup / Interest)	3172				
Donation / Charity	3174				
Brokerage / Commission	3179				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3197				
Accounting (Loss) on Sale of Intangibles	3195				
Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	319501				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	3200				

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Inadmissible/Admissible Deductions

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				
Admissible Deductions	3250				

Inadmissible/Admissible

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Inadmissible/Admissible Deductions

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				Inadmissible
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	320901				
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Add Backs u/s 21(h) Personal Expenditure	3212				
Add Backs u/s 21(i) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
Add Backs u/s 21(f) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
Add Backs u/s 21(n) Capital Expenditure	3217				
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
Add Backs Tax Gain on Sale of Intangibles	3225				
Add Backs Tax Gain on Sale of Assets	3226				
Add backs 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 of Sales Tax Act	3227				
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				
Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
Deduction on profit on debit inadmissible u/s 106A	322904				
Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system	322905				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA, 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
Admissible Deductions	3259				Admissible

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Inadmissible/Admissible Deductions

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				
Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

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Adjustments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2021	327021				
Unadjusted (Loss) from Business for 2022	327022				
Unadjusted (Loss) from Business for 2023	327023				
Unadjusted (Loss) from Business for 2024	327024				
Unadjusted (Loss) from Business for 2025	327025				

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7F Tax Builders and Developers

Description	Code	Total Amount	Taxable Profit
Construction and sale of residential, commercial or other buildings @10%	3401		
Development and sale of residential commercial or other plots @15%	3402		
Construction and Development of residential, commercial or others @12%	3403		

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Income from Social Media Content

Description	Code	Value / Amount
Total Number of Posts During the Year	3601	
Average Number of Views Per Content	3602	
Deemed Revenue	3603	
Actual Total Remuneration Received in Cash and Kind	3604	
Total Revenue	3605	
Total Expenses	3606	
Income from Social Media Contents w/s 99C	3607	

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Balance Sheet

Description

Code

Amount

Please add your business properties by clicking [+Property] button.

Total Assets

3349

Land (Business)

3301

+ Property

Building (Business)

3302

+ Property

Plant / Machinery / Equipment / Furniture (including fittings)

3303

Stocks in trade / Stores / Spares

3315

Bank Account

3320

--

Motor Vehicle(s)

3304

+

Advances / Deposits / Prepayments

3312

Cash in hand

3319

Bonds/Securities

3321

Other Assets

3348

Total Equity / Liabilities

3396

Capital

3352

Long Term Borrowings / Debt / Loan

3371

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Capital Gain on Asset / Property / Securities

Capital Gain/(Loss) on Capital Asset / Property / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain /(Loss)	4000				

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss
Capital Gain u/s 37(Capital Assets)	4041				

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable
Capital Gain u/s 37(1A)(Property)	4042					

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain u/s 37A (Securities)	4043			

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Capital Gain on Asset / Property / Securities

Capital Gain/(Loss) on Capital Asset / Property / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain /(Loss)					

Capital Gain u/s 37 (Capital Assets)

Search Amount Code/Description

Shares of Listed Company sold outside the preview of NCCPL / PSX

Shares of Company sold outside the preview of NCCPL / PSX

Jewelry

Coins

Gold

Painting

Motor Vehicle

Others

CANCEL

ADD

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss
Capital Gain u/s 37(Capital Assets)					

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable
Capital Gain u/s 37(1A)(Property)						

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain u/s 37A (Securities)	4043			

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Adjustments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Unadjusted (Loss) from Capital Assets for 2021	409921				
Unadjusted (Loss) from Capital Assets for 2022	409922				
Unadjusted (Loss) from Capital Assets for 2023	409923				
Unadjusted (Loss) from Capital Assets for 2024	409924				
Unadjusted (Loss) from Capital Assets for 2025	409925				

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Receipts/Deductions for Other Sources

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
<i>! You may add multiple incomes from the drop down list.</i>					
Income / (Loss) from Other Sources	5900				
Receipts from Other Sources	5029				+ Other Income
Profit on Debt	500312				0
Dividend Income	500103				0
Return on Investment on Sukuks	64330075				0
Deductions from Other Sources	5089				
Other Deductions	5088				

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Add Receipts from Other Sources

Search Amount Code/Description

☐ Royalty

☐ Ground Rent

☐ Rent from sub lease of Land or Building

☐ Rent from lease of Building with Plant and Machinery

☐ Family Pension/Annuity

☐ Loan, Advance, Deposit or Gift received in Cash

☐ Other Receipts

CANCEL NPD

Subject to Exemption Subject to Normal Tax

Other Receipts

Other Deductions 5088

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Income from Foreign Sources

+ ADD TAX IDENTIFICATION NO.

Description	Code	Gross Revenue / Receipt	Total Expenses / Cost	Exempt Income	Normal Income	Tax Paid on Foreign Income
Foreign Income	6000					
Foreign Property Income / (Loss)	6029					
Foreign Business Income / (Loss)	6039					
Foreign Capital Gains / (Loss)	6049					
Foreign Other Sources Income / (Loss)	6059					

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ADD INCOME SOURCESSUMMARY OF ECONOMIC TRANSACTIONS

AGRICULTURE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Please select properties that earned Agricultural income during the tax year. You may also add the properties not owned by you.					
Agriculture Income	6100				

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ALLOWANCES, REDUCTIONS AND CREDITS

Deductible Allowances

Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 66A	5002			

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions	9309			
Tax Reduction on income derived from a startup business, owned 100% by Women	950201			

Special Tax Rate Tax Reduction on income derived from a startup business, owned 100% by Women

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			

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Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			+ Credits
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Tax Paid on Share Income from ADP	9321			
Tax credit for Charitable Organizations u/s 109C	9323			
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Credit for Charitable Donations where Donation is Made to Associate u/s 61	9331			
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313			
Tax Credit for POS Machine u/s 64D	9332			
Tax Credit for Certain Persons (Startups) u/s 65F	931904			
Tax Credit for Certain Persons (Coal Mining Projects) u/s 65F	931901			
Investment Tax Credit for Specified Industrial undertaking u/s 65G	931902			
Tax Credit for Specified Industrial Undertakings u/s 65G	931903			
Tax Credit u/s 103	9320			

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Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	640000		

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	64000101			

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	64000102						

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Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	640000		
151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits	64040001		
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits	64040002		
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040003		
Import u/s 148 @2%	64010004		
151(1) (d) - Profit on Debt u/s 151 from Others	64040004		
Profit on Debt to a Non-Resident u/s 152(2)	64050008		
Special Tax Rate Profit on Debt to a Non-Resident u/s 152(2)			
Import u/s 148 @3%	64010006		
Import u/s 148 @4%	64010008		
Import u/s 148 @4.5%	64010009		
Import u/s 148 @1.5%	64010003		
Advance tax on On-Money u/s 231B(2A)	64010033		
Export Proceeds u/s 147 (6C) @1%	64010037		
Import u/s 148 @1%	64010002		
Import u/s 148 @5.5%	64010011		
Payment to a Non-Resident u/s 152(2) @20%	64050007		
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116		
Rent of Immoveable Property u/s 153	64080001		
Advance tax on cash withdrawal u/s 231AB	64100101		
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) – on value of vehicle	64100301		
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) – on engine capacity of vehicle	64100302		
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) – on value of vehicle	64100303		
Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)	64100304		
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100305		
Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308		
Motor Vehicle Sale u/s 231B(2) (Without Engine Capacity)	64100309		
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310		
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) – on value of vehicle	64100311		
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) – on value of vehicle	64100312		
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) – on value of vehicle	64100313		
Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) – on value of vehicle	64100314		
Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) – on value of vehicle	64100315		

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Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	64000101			
Dividend u/s 150 @ 7.5%	64030052			
Dividend u/s 150 @ 15%	64030055			
Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030059			
Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030062			
Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030063			
Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)	64030064			
Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030065			
Dividend u/s 150 @ 35%	64030067			
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/c 150)	64030090			
If return on investment is exceeding 1 million on sukukh u/s SAA @ 12.5% u/s 151(1A), u/s 152(10B)	64030091			
If return on investment is not exceeding 1 million on sukukh u/s SAA @ 10% u/s 151(1A), u/s 152(10B)	64030092			
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099			
Special Tax Rate Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5:				
151(1)(a) - Profit on Debt u/s 151 from NSC / FG Deposits	64040051			
Profit on Debt u/s 151(1)(c) from Government Securities	64040052			
151(1) (d) - Profit on Debt u/s 151 from Others	64040054			
Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)	64040055			
Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @ 10%, non-ATL @ 20%)	64040058			
Royalty / Fee for Technical Services to a Non-Resident u/c 152(1) / Division IV, Part I, 1st Schedule	64050051			
Fee for offshore digital services u/s 152 (1C) @ 15%	64050057			
Payment to Non-resident u/s 152(2) for profit on debt / u/c 5(A) @ 10%, Part II, 2nd Schedule	64050096			
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			
Special Tax Rate Royalty / Fee for Technical Services to a Non-Resident covered under ADTT:				
Payment for foreign produced commercials to a Non-Resident u/s 152(18A) @ 20%	64060100			
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) / Division II, Part III, 1st Schedule (holding period less than six months)	64060095			
Export of services u/s 154A @ 1%	64060295			
You may offer this receipt under Normal Tax regime by clicking icon.				
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290			
You may offer this receipt under Normal Tax regime by clicking icon.				
Payment for Goods u/s 153(2A) through Digital means @ 1%	64060557			
Payment for Goods u/s 153(2A) through Courier Service @ 2%	64060558			
Foreign Indenting Commission u/s 154A(i)(da) / Division IVA, Part III, First Schedule	64070151			
You may offer this receipt under Normal Tax regime by clicking icon.				

Prize on Prize Bond u/s 156	64090051	
Winnings from Crossword Puzzle u/s 156	64090052	
Winnings from Raffle u/s 156	64090053	
Winnings from Lottery u/s 156	64090054	
Winnings from Quiz u/s 156	64090055	
Winnings from Sale Promotion u/s 156	64090056	
Commission / Discount on Petroleum Products u/s 156A @12%	64090151	

 You may offer this receipt under Normal Tax regime by clicking  icon.

Attributable income from controlled foreign company u/s 109A @ 15%	64120031	
Lease of rights to collect tolls u/s 236A(3)	64150102	
Bonus shares issued by companies u/s 236Z	64151351	
Advance tax u/s 236K for Non-Resident Transferee	64151952	
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule @ 10%	64210057	
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(1DD) / Division IV, Part I, 1st Schedule @ 10%	64210058	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065	
Capital Gains on the first sale of Immovable Property u/s 37(1A) @ 0% under clause (9A), for Ex-Servicemen, serving personnel of Armed Forces, ex-employees and serving personnel of Federal & Provincial Government allotted by the Federal or Provincial Government in recognition of services rendered by persons specified in first proviso to Section 236C	64220051	
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)	64220151	
Capital Gains on Securities u/s 37A @2.5%	64220152	
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153	
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155	
Capital Gains on Securities u/s 37A @15%	64220156	
Capital Gains on Securities u/s 37A @7.5%	64220157	
Electricity Bill of Commercial Consumer u/s 235	64140051	
Electricity Bill of Industrial Consumer u/s 235	64140052	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161	
Capital Gains on Securities u/s 37A @10% (where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162	
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052	
Receipts from Shipping Business of a resident person u/s 7A	64310055	
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066	

Income from projects u/s 100D @ 20%	64310067	
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072	
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073	
Dividend u/s 150 - Dividend received from debt securities / mutual funds	64330050	
Advance tax u/s 236C for investment by Non-Resident	64330053	
Return on Investment in Sukuku u/s 151(1A) @ 10%	64330054	
Return on Investment in Sukuku u/s 151(1A) @ 12.5%	64330055	
Return on Investment in Sukuku u/s 151(1A) @ 25%	64330056	
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060	
Return on investment in Sukuku to a Non- Resident u/s 152(1DB) @ 10%	64330061	
Return on investment in Sukuku to a Non- Resident u/s 152(1DB) @ 12.5%	64330062	
Return on investment in Sukuku to a Non- Resident u/s 152(1DB) @ 25%	64330063	
Dividend u/s 150 @ 0%	64330066	
Gain arising on pre-mature disposal of government securities u/s 151A	64330072	
Dividend u/s 150 - Dividend received from investments in equities mutual funds	64330073	
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits	64040032	

Minimum Tax

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Tax Chargeable / Payments

- Allowances, Reductions and Credits

- Withholding Tax

- Computations

Search Amount Code/Description



ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

CALCULATE

Tax Deductions

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	64000102						
Import u/s 148 @2%	64010054						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @1%	64010052						
Import u/s 148 @4%	64010058						
Import u/s 148 @6%	64010062						
Import u/s 148 @3.5%	64010084						
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009						
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012						
Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(10A) /Division II, Part III,1st Schedule	64050050						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055						
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056						
Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8)	64050080						
Payment for IT/IT-enabled service u/s 152(2A)(b) / Division III, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64050081						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)	64050065						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098						
Special Tax Rate Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT :-							
Payment for Goods u/s 153(1)(a) @0.5%	64060051						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Goods u/s 153(1)(a) @2.5%	64060055						
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III,1st Schedule	64060061						

Payment for Goods u/s 153(1)(a) @0.25%	64060082	
Payment for Goods u/s 153(1)(a) @5.5%	64060083	
Payment for Goods u/s 153(1)(c) @11% - for Toll manufacturers.	64060084	
Payment for Services u/s 153(1)(b) @0.5%	64060151	
Payment for Services u/s 153(1)(b) @1%	64060152	
Payment for Services u/s 153(1)(b) @1.3%	64060153	
Payment for IT/IT-enabled service u/s 153(1)(b) @4%	64060158	
Payment for specified services u/s 153(1)(b) @6%	64060162	
Payment for Services u/s 153(1)(b) @15%	64060166	
Receipts from Contracts u/s 153(1)(c) @8%	64060266	
Fee for Export related Services u/s 153(2) @1%	64060352	
Payment for Specified Services u/s 153(1)(b) @2%	64060556	
Export Proceeds u/s 154(1) @1%	64070054	
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152	
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153	
Contract Payments to Indirect Exporter u/s 154(3B)	64070154	
Export Proceeds u/s 154(3C)	64070155	
No. of imported mobile phones u/s 148 up to 32\$ @ Rs. 70	64120045	
No. of Imported Mobile Phones u/s 148 exceeding 36\$ up to 100\$ @ Rs. 100	64120046	
No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047	
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3600	64120049	
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200	64120050	
Brokerage / Commission u/s 233 @5%	64120060	
Brokerage / Commission u/s 233 @8%	64120066	
Brokerage / Commission u/s 233 @10%	64120070	
Brokerage / Commission u/s 233 @12%	64120074	
No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087	
No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11500	64120088	
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64190302	
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64190507	
Foreign produced TV p/ry (single episode) u/s 236CA (2)	64190509	
Total Duration (in seconds) for Advertisement Starring Foreign Actor u/s 236CA (3)	64190510	
Fee for Carriage Services by Oil Tanker u/s (43D), Part IV, 2nd Schedule	64320051	
Fee for Goods Transport Contractor u/s (43E), Part IV, 2nd Schedule	64320053	
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210	
Fee for Oil Tanker contractor services u/s (28F), Part II, 2nd Schedule	64340211	
Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64340212	

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Tax Chargeable / Payments

- Allowances, Reductions and Credits

- Withholding Tax

- Computations

Search Amount Code/Description



ADD INCOME SOURCES

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Total Income	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Property	2000					
Total Income / (Loss) from Business						
Income / (Loss) from Business	3000					
Taxable Profit u/s 7F	9010					
Income from Social Media Contents						
Gain / (Loss) from Capital Assets	4000					
Income / (Loss) from Other Sources	5000					
Foreign Income	6000					
Agriculture Income	6100					
Share in Income from AGP						
Total Income	9000					
Deductible Allowances	9009					
Taxable Income	9100					
Normal Tax	920000					
Turnover Tax u/s 113						
Turnover/Tax on Income of Cotton Ginners	9012					
Accounting Profit / Tax Chargeable u/s 113C @17%	923173					
Tax on High Earning Persons u/s 4C	9231822					
Surcharge on high earning person u/s 4AB	923184					
Difference of Minimum Tax Chargeable						
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193					
Difference of Minimum Tax Chargeable u/s 113	923194					
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189					
Difference of Minimum Tax Chargeable	923201					
Fixed / Final Tax	920100					
WWF	920900					
Tax Reductions	9309					
Tax Credits	9329					
Tax Chargeable	9200					
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198					
Refund Adjustment of Other Year(s) against Demand of this Year	92101					
Withholding Income Tax	9201					
Advance Income Tax						
Advance Income Tax	9202					
Advance Income Tax u/s 147(SC)	92026					
Advance Tax Paid under 147 for Builders/Developers (1000)	92025					
Advance Income Tax u/s 147 read with section 7F	92027					
Advance Income Tax u/s 147A	92022					
Admitted Income Tax	9203					
Refundable Income Tax	9210					

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IRIS Year 2026
114(1) (Return of Income filed voluntarily for complete year)

Save Submit Print Close

Data Amortization Depreciation Business Details Payment Attachment Attribute

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Search Amount Code/Description

ADD INCOME SOURCES SUMMARY OF ECONOMIC TRANSACTIONS CALCULATE

Description Add Turnover Tax u/s 113

Search Amount Code/Description

Turnover / Tax on Income of Cotton Ginneries
Turnover / Tax Chargeable u/s 113 @ 0.25%
Turnover / Tax Chargeable u/s 113 @ 0.75%
Turnover / Tax Chargeable u/s 113 @ 0.50%
Turnover / Tax Chargeable u/s 113 @ 1.25%

Subject to Exemption Subject to Normal Tax

Turnover

CANCEL ADD

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IRIS Year 2026
114(1) (Return of Income filed voluntarily for complete year)

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Amortization

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (B)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with Unascertainable useful life @4%	3307				

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IRIS

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114(1) (Return of income filed voluntarily for complete year)

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Depreciation

Depreciation

Search Amount Code/Description

REPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Depreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330303									
Computer Hardware / Allied items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

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IRIS

Year 2026
114(1) (Return of income filed voluntarily for complete year)

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Business Details

Business Details

Businesses

Sr No.	Business Name	Principal Activity	Start Date	End Date	Brand Name	Action
Add Business Details						
No businesses available.						

Ownership (Shareholders/Directors/Members/Partners)

Sr No.	Registration No.	Name	Type	Capital in Percentage	Capital Amount	Action
Add details						
No ownership details available.						

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Year 2026
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Submit
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Payments

Unclaimed Payments
Not Available!

RELOAD

Claimed Payments
Not Available!

Payment Summary
Not Available!

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Year 2026
114(1) (Return of Income filed voluntarily for complete year)

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Attachments

Final Accounts (3000)

ADD FILE

Manufacturing and Trading / Profit and Loss Accounts statements (9230)

ADD FILE

Final Accounts CSV (3003)

ADD FILE

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Attributes

Residence Status

Resident

Professional ACP Firm defined under Part I of the First Schedule

Select option

Enlistment Date



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for Companies



Please select your sources of income for the tax year:

- ☐ Property Rental Income
- ☐ Income from Other Sources
- ☐ Income from Business
- ☐ Capital Gain
- ☐ Income from Foreign Sources and Assets
- ☐ Income from Agriculture
- ☐ No Income

Are you a Tax Resident of Pakistan as per sections 82 to 84 of ITO, 2001?

Yes No

Summary of Economic Transactions

TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Assessment by the tax authority.

Note:
Please review available data of your economic transactions for the selected tax year. This is indicative data which keeps on updating as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHOLDEE

SUMMARY OF WITHHOLDING TAX DEPOSITED AS WITHHOLDING AGENT

SUMMARY OF SALES TAX RECORD

Download Detailed Data

Start Return Filing

Registration - Declaration - Assets Declaration - Audit / Assessment - Rectification - Appeals - Refund - DNFBP - Withholding / Advance Tax - Payments - Jurisdiction - Sales Tax - IRMS - Invoice Management - MIS

Year 2026
114(1) (Return of Income filed voluntarily for complete year)

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Data Amortization Depreciation Business Details Payment Attachment Attribute

EN

Property

Receipts/Deductions

Business

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

ADD NEW INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

IMPORT PREVIOUS RETURN

CALCULATE

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
-------------	------	--------------	----------------------	-----------------------

Please select properties that earned rental income during the Tax Year.

Income / (Loss) from Property

2000

Total Receipts from Property

2029

Rent Received or Receivable

2001

1/10th of amount not adjustable against Rent

2002

Forfeited Deposit under a Contract for Sale of Property

2003

Recovery of Unpaid Irrecoverable Rent allowed as Deduction

2004

Unpaid Liabilities exceeding three Years

2005

Total Deductions from Property

2099

1/5th of Rent of Building for Repairs

2001

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Amortization

Depreciation

Business Details

Payment

Attachment

Attribute

Property

Receipts/Deductions

Business

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Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

ADD INCOME SOURCES

SUMMARY OF ECONOMIC TRANSACTIONS

IMPORT PREVIOUS RETURN

CALCULATE

Receipts/Deductions for Property

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
Insurance Premium	2032			
Local Rate / Tax / Charge / Cess	2033			
Ground Rent	2034			
Profit on Capital borrowed for investment in Property	2035			
Share in Rental Income Paid to HBFC / Banks	2036			
Rent Collection Expenditure	2037			
Legal Service Charges	2038			
Amount claimed as Irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			
1/5th of Rent of Building for Repairs	2031			

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Business

- Manufacturing/ Trading Items

- Other Revenues

- Admin, Selling & Financial Expenses

- Inadmissible/Admissible Deductions

- Adjustments

- 7F Tax Builders and Developers

- Income from Social Media Content

- Transactions > PKR 50 Million with Non-Residents Associates

- Balance Sheet

Capital Gain

Other Sources

Foreign Sources

Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

Manufacturing/ Trading Items

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Business	3000				
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Gross Domestic Sales / Services Fee	3004				
Gross Exports Sales / Services Fee	3008				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Rebates / Duty Drawbacks	3070				
Cost of Sales / Services	3030				
Opening Stock	3039				
Domestic Raw Material / Components Opening Balance	3025				
Import Raw Material / Components Opening Balance	3036				
Stores / Spares Opening Balance	3037				
Fuel Opening Balance	3053				
Work in Process Opening Balance	3034				
Self-Manufactured Finished Goods Opening Balance	3033				
Domestic Finished Goods Opening Balance	3031				
Import Finished Goods Opening Balance	3032				
Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Net Domestic Purchases Raw Material / Components	3055				
Net Import Raw Material / Components	3056				
Net Stores / Spares Purchases	3057				
Net Fuel Purchases	3058				
Net Domestic Purchases Finished Goods	3051				
Net Import Finished Goods	3052				

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

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Other Revenues

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Revenues	3129				
Fee for Technical / Professional Services	3101				
Fee for Other Services	3102				
Profit on Debt	3106				
Royalty	3107				
License / Franchise Fee	3109				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123				

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Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199				
Rent	3151				
Rates / Taxes / Cess	3152				
Salaries / Wages / Perquisites / Benefits	3154				
Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Electricity / Water / Gas	3158				
Communication	3163				
Repair / Maintenance	3165				
Stationery / Printing / Photocopies / Office Supplies	3166				
Advertisement / Publicity / Promotion	3168				
Other Indirect Expenses	3180				
Other Expenses					
Accounting Profit / (Loss)	3200				

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Admin, Selling & Financial Expenses

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Other Expenses					
Directors Fee	3183				
Workers Profit Participation Fund	3185				
Provision for Doubtful / Bad Debts	3191				
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192				
Provision for Diminution in Value of Investment	3193				
Insurance	3170				
Professional Charges	3171				
Profit on Debt (Financial Charges / Markup / Interest)	3172				
Donation / Charity	3174				
Brokerage / Commission	3178				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
Accounting (Loss) on Sale of Intangibles	3195				
Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	319501				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	3200				

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Inadmissible Deductions	3239				Inadmissible
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	320901				
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Add Backs u/s 21(h) Personal Expenditure	3212				
Add Backs u/s 21(i) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
Add Backs u/s 21(ia) Expenditure under a single Account head exceeding prescribed amount not paid through digital mode	3228				
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
Add Backs u/s 21(n) Capital Expenditure	3217				
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare Institutions	3221				
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
Add Backs Tax Gain on Sale of Intangibles	3225				
Add Backs Tax Gain on Sale of Assets	3226				
Add backs 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 of Sales Tax Act	3227				
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				
Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
Deduction on profit on debit inadmissible u/s 106A	322904				
Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system	322905				

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Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2021	327021				
Unadjusted (Loss) from Business for 2022	327022				
Unadjusted (Loss) from Business for 2023	327023				
Unadjusted (Loss) from Business for 2024	327024				
Unadjusted (Loss) from Business for 2025	327025				

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7F Tax Builders and Developers

Description	Code	Total Amount	Taxable Profit
Construction and sale of residential, commercial or other buildings @10%	3401		
Development and sale of residential commercial or other plots @15%	3402		
Construction and Development of residential, commercial or others @12%	3403		

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Income from Social Media Content

Description	Code	Value / Amount
Total Number of Posts During the Year	3601	
Average Number of Views Per Content	3602	
Deemed Revenue	3603	
Actual Total Remuneration Received in Cash and Kind	3604	
Total Revenue	3605	
Total Expenses	3606	
Income from Social Media Contents u/s 99C	3607	

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Transactions > PKR 50 Million with Non-Residents Associates

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

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Description	Code	Amount
Please add your business properties by clicking [+Property] button.		
Total Assets	3349	
Land (Business)	3301	+ Property
Building (Business)	3302	+ Property
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Stocks in trade / Stores / Spares	3315	
Bank Account	3320	+
Motor Vehicle(s)	3304	+
Intangible	3305	
Pre-Commencement Expenditure	3306	
Capital Work in Progress	3308	
Long Term Investments	3311	
Advances / Deposits / Prepayments	3312	
Trade Debtors / Receivables	3313	
Inventories	3314	
Short Term Investments	3316	
Short Term Advances / Deposits / Prepayments	3317	
Current Portion of Long Term Investments	3318	
Cash in hand	3319	
Bonds/Securities	3321	
Other Assets	3348	
Total Equity / Liabilities	3399	
Authorized Capital	3351	
Issued, Subscribed & Paid up capital	3352	
Share Deposit Money	3353	
Capital Reserves	3361	
Revenue Reserves	3362	
Funds	3363	
Accumulated Profits	3364	
Revaluation Surplus	3365	
Long Term Borrowings / Debt / Loan	3371	
Liabilities against Assets subject to Finance Lease	3372	
Deferred Liabilities	3373	
Provisions / Contingencies	3374	
Short Term Borrowings / Debt / Loan	3381	
Current Portion of Long Term Liabilities	3382	
Advances / Deposits / Accrued Expenses	3383	
Trade Creditors / Payables	3384	
Other Liabilities	3396	

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Capital Gain on Asset / Property / Securities

Capital Gain/(Loss) on Capital Asset / Property / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain /(Loss)	4000				

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt	Capital Gain / Loss
Capital Gain u/s 37(Capital Assets)	4041				

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable
Capital Gain u/s 37(1A)(Property)	4042					

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain u/s 37A (Securities)	4043			

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Capital Gain on Asset / Property / Securities

Total Capital Gain /(Loss)

4000

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt	Capital Gain / Loss
Capital Gain u/s 37(Capital Assets)	4041				
Shares of Listed Company sold outside the preview of NCCPL / PSX	64340217				
Shares of Company sold outside the preview of NCCPL / PSX	64340216				
Jewelry	64340213				
Coins	64340214				
Gold	64340111				
Painting	64340215				
Motor Vehicle	64340218				
Others	64340219				

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Adjustments

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Unadjusted (Loss) from Capital Assets for 2021	409921				
Unadjusted (Loss) from Capital Assets for 2022	409922				
Unadjusted (Loss) from Capital Assets for 2023	409923				
Unadjusted (Loss) from Capital Assets for 2024	409924				
Unadjusted (Loss) from Capital Assets for 2025	409925				

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Receipts/Deductions for Other Sources

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
i You may add multiple incomes from the drop down lists.					
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	5029				Other Income
Profit on Debit	500312				
Dividend Income	500103				
Return on Investment on Sukuku	64330075				
Deductions from Other Sources	5089				
Other Deductions	5088				

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Receipts/Deductions for Other Sources

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
<i>?</i> You may add multiple incomes from the drop down lists.					
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	5029				+ Other Income
Royalty	5002				
Ground Rent	5004				
Rent from sub lease of Land or Building	5005				
Rent from lease of Building with Plant and Machinery	5006				
Loan, Advance, Deposit or Gift received in Cash	5016				
Other Receipts	5028				
Profit on Debt	500312				
Dividend income	500103				
Return on investment on Sukuks	64330075				
Deductions from Other Sources	5089				
Other Deductions	5088				

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Income from Foreign Sources

+ ADD TAX IDENTIFICATION NO.

Description	Code	Gross Revenue / Receipt	Total Expenses / Cost	Exempt Income	Normal Income	Tax Paid on Foreign Income
Foreign Income	6000					
Foreign Property Income / (Loss)	6029					
Foreign Business Income / (Loss)	6039					
Foreign Capital Gains / (Loss)	6049					
Foreign Other Sources Income / (Loss)	6059					

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Agriculture

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
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Please select properties that earned Agricultural income during the Tax Year. You may also add the properties not owned by you.

Agriculture Income 6100

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Allowances, Reductions and Credits

Deductible Allowances

Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 60A	9002			
Workers Profit Participation Fund u/s 60B	9003			

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions	9309			
Tax Reduction on income derived from a startup business, owned 100% by Women	930201			

Special Tax Rate Tax Reduction on income derived from a startup business, owned 100% by Women -

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			

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Allowances, Reductions and Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Tax Paid on Share Income from AOP	9321			
Tax credit for Charitable Organizations u/s 100C	9323			
Tax Credit for Charitable Donations where Donation is Made to Associate u/s 61	9331			
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310			
BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162			
BF Tax Credit for Equity investment in Plant and Machinery u/s 65B	93164			
Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318			
Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319			
Tax Credits for share in Tax deducted / collected from AOP	9326			
Tax Credit for POS Machine u/s 64D	9332			
Tax Credit for Certain Persons (Startups) u/s 65F	931904			
Tax Credit for Certain Persons (Coal Mining Projects) u/s 65F	931901			
Investment Tax Credit for Specified industrial undertaking u/s 65G	931902			
Tax Credit for Specified Industrial Undertakings u/s 65G	931903			
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Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	640000		

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	64000101			

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	64000102						

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SUMMARY OF ECONOMIC TRANSACTIONS

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Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted
Adjustable Tax	640000		Section
151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits	64040001		+ ✕
Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits	64040002		+ ✕
Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040003		+ ✕
Import u/s 148 @2%	64010004		✕
151(1) (d) - Profit on Debt u/s 151 from Others	64040004		+ ✕
Profit on Debt to a Non-Resident u/s 152(2)	64050008		+ Attribute ✕
Special Tax Rate Profit on Debt to a Non-Resident u/s 152(2)			
Import u/s 148 @3%	64010006		✕
Import u/s 148 @4%	64010008		✕
Import u/s 148 @4.5%	64010009		✕
Import u/s 148 @1.5%	64010003		✕
Advance tax on On-Money u/s 231B(2A)	64010033		✕
Export Proceeds u/s 147 (6C) @1%	64010037		✕
Import u/s 148 @1%	64010002		✕
Import u/s 148 @5.5%	64010011		✕

Payment to a Non-Resident u/s 152(2) @20%	64050007	
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) - being a manufacturing company of such goods	64050019	
Payment for Goods u/s 153(1)(a) @1%	64060002	
Payment for Goods u/s 153(1)(a) @1.5%	64060003	
Payment for Goods u/s 153(1)(a) @2%	64060004	
Payment for Goods u/s 153(1)(a) @2.5%	64060005	
Payment for Goods u/s 153(1)(a) @4.5%	64060009	
Payment for Goods u/s 153(1)(a) @5%	64060034	
Payment for Goods u/s 153(1)(a) @0.25%	64060032	
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116	
Receipts from Contracts u/s 153(1)(c) @7% - By a public listed company	64060214	
Rent of Immoveable Property u/s 155	64080001	
Advance tax on cash withdrawal u/s 231AB	64100101	+
Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle	64100301	+
Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle	64100302	+
Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303	+
Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)	64100304	+
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	+

Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	+
Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308	+
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309	+
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310	+
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle	64100311	+
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle	64100312	+
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle	64100313	+
Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle	64100314	+
Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle	64100315	+
Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle	64100316	+
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle	64100317	+
Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle	64100318	+
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle	64100319	+
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle	64100320	+
Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle	64100321	+
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322	+
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323	+

Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) – on value of vehicle	64100323	 
Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) – on value of vehicle	64100324	 
Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) – on value of vehicle	64100325	 
Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) – on value of vehicle	64100326	 
Goods Transport Public Vehicle Tax u/s 234	64130001	 
Passenger Transport Public Vehicle Tax u/s 234	64130002	 
Private Vehicle Tax u/s 234	64130003	 
Electricity Bill of Commercial / Industrial Consumer u/s 235	64140050	 
Telephone Bill u/s 236(1)(a)	64150001	 
Cellphone Bill u/s 236(1)(a)	64150002	 
Prepaid Telephone Card u/s 236(1)(b)	64150003	 
Phone Unit u/s 236(1)(c)	64150004	 
Internet Bill u/s 236(1)(d)	64150005	 
Prepaid Internet Card u/s 236(1)(e)	64150006	 
Purchase by Auction u/s 236A (including renewal of license)	64150101	
Sale / Transfer of Immovable Property u/s 236C	64150301	
Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year	64150303	
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407	
Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701	

Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702	
Purchase by Retailers u/s 236H	64150803	
Purchase / Transfer of Immovable Property u/s 236K	64151101	
Education related expenses remitted abroad u/s 236R	64151701	
Advance tax on insurance premium u/s 236U	64151902	
Life insurance premium u/s 236U	64151903	
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905	
Advance tax on foreign domestic workers u/s 231C	64151907	
Withholding tax on Sale Considerations u/s 37(6) @ 10%	64220160	
Adjustments under 236A for Builders/Developers	64310010	
Adjustments under 236K for Builders/Developers	64310011	

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Tax Deductions

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable
Final Tax	64000101			
Payable u/s 101A @ 10%	64010041			
Payable u/s 101A @ 20%	64010042			
Dividend u/s 150 @ 7.5%	64030052			
Dividend u/s 150 @ 15%	64030055			
Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030059			
Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030062			
Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030063			
Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)	64030064			
Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)	64030065			
Dividend u/s 150 @ 35%	64030067			
Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090			
If return on investment is exceeding 1 million on sukuk u/s SAA @ 12.5% u/s 151(1A), u/s 152(1DB)	64030091			
If return on investment is not exceeding 1 million on sukuk u/s SAA @ 10% u/s 151(1A), u/s 152(1DB)	64030092			
In case the sukuk-holder is company u/s SAA	64030098			
Dividend to a Non-Resident covered under ADTT u/s 150 / u/c 5	64030099			
Special Tax Rate Dividend to a Non-Resident covered under ADTT u/s 150 / u/c 5:-				
Profit on Debt u/s 151(1)(c) from Government Securities	64040053			

Profit on Debt u/s 151(1)(c) from Government Securities	64040053			
Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040057			
Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058			
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
Fee for offshore digital services u/s 152 (1C) @ 15%	64050057			
Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096			
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			

+ Attribute

Special Tax Rate Royalty / Fee for Technical Services to a Non-Resident covered under ADTT:

Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%	64050100			
Tax deductible from non-residents on capital gains on debt instruments/ Government securities invested through SCRA u/s 152(1D) /Division II, Part III,1st Schedule (holding period less than six months)	64060085			
Export of services u/s 154A @1%	64060285			

You may offer this receipt under Normal Tax regime by clicking icon.

Export of IT/ITeS Services u/s 154A @ 0.25%	64060290			
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You may offer this receipt under Normal Tax regime by clicking icon.

Payment for Goods u/s 153(2A) through Digital means @1%	64060557			
Payment for Goods u/s 153(2A) through Courier Service @2%	64060558			
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151			

You may offer this receipt under Normal Tax regime by clicking icon.

Prize on Prize Bond u/s 156	64090051	
Winnings from Crossword Puzzle u/s 156	64090052	
Winnings from Raffle u/s 156	64090053	
Winnings from Lottery u/s 156	64090054	
Winnings from Quiz u/s 156	64090055	
Winnings from Sale Promotion u/s 156	64090056	
Commission / Discount on Petroleum Products u/s 156A @12%	64090151	

You may offer this receipt under Normal Tax regime by clicking icon.

Attributable income from controlled foreign company u/s 109A @ 15%	64120031	
Lease of rights to collect tolls u/s 236A(3)	64150102	
Bonus shares issued by companies u/s 236Z	64151351	
Advance tax u/s 236K for Non-Resident Transferee	64151952	
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule @ 10%	64210057	
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(1DD) / Division IV, Part I, 1st Schedule @ 10%	64210058	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065	
Capital Gains on the first sale of Immovable Property u/s 37(1A) @ 0% under clause (9A), for Ex-Servicemen, serving personnel of Armed Forces, ex-employees and serving personnel of Federal & Provincial Government allotted by the Federal or Provincial Government in recognition of services rendered by persons specified in first proviso to Section 236C	64220051	

Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)	64220151		
Capital Gains on Securities u/s 37A @2.5%	64220152		
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153		
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155		
Capital Gains on Securities u/s 37A @15%	64220156		
Capital Gains on Securities u/s 37A @7.5%	64220157		
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158		
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159		
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161		
Capital Gains on Securities u/s 37A @10% (where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162		
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199		
Capital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259		
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052		
Receipts from Shipping Business of a resident person u/s 7A	64310055		
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066		
Income from projects u/s 100D @ 20%	64310067		
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072		
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073		
Dividend u/s 150 - Dividend received from debt securities / mutual funds	64330050		

Advance tax u/s 236C for Investment by Non-Resident	64330053		
Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054		
Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055		
Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056		
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060		
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061		
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062		
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%	64330063		
Dividend u/s 150 @0%	64330066		
Gain arising on pre-mature disposal of government securities u/s 151A	64330072		
Dividend u/s 150 - Dividend received from investments in equities mutual funds	64330073		

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FILE INCOME SOURCES SUMMARY OF ECONOMIC TRANSACTIONS IMPORT PREVIOUS RETURN CALCULATE

Tax Deductions

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Minimum Tax	64000102						
Import u/s 148 @2%	64010054						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @1%	64010052						
Import u/s 148 @4%	64010058						
Import u/s 148 @6%	64010062						
Import u/s 148 @3.5%	64010064						
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009						
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012						
Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(1DA) / Division II, Part III, 1st Schedule	64050050						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055						
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056						

+ Section

Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8)

64050080

Payment for IT/IT-enabled service u/s 152(2A)(b) / Division III, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)

64050081

Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)

64050065

Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule

64050095

Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT

64050098

+ Attribute

Special Tax Rate Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT:-

Payment for Goods u/s 153(1)(a) @0.5%

64060051

Payment for Goods u/s 153(1)(a) @1%

64060052

Payment for Goods u/s 153(1)(a) @1.5%

64060053

Payment for Goods u/s 153(1)(a) @2%

64060054

Payment for Goods u/s 153(1)(a) @5%

64060060

Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III, 1st Schedule

64060061

Payment for Goods u/s 153(1)(a) @9% - for Toll manufacturers.

64060068

Payment for Goods u/s 153(1)(a) @0.25%

64060082

Payment for Services u/s 153(1)(b) @0.5%

64060151

Payment for Services u/s 153(1)(b) @1%

64060152

Payment for Services u/s 153(1)(b) @1.5%

64060153

Payment for IT/IT-enabled service u/s 153(1)(b) @4%

64060158

Payment for specified services u/s 153(1)(b) @6%

64060162

Payment for Services u/s 153(1)(b) @15%	64060180
Payment for Contracts u/s 153(1)(c) @3%	64060256
Receipts from Contracts u/s 153(1)(c) @7%	64060264
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265
Receipts from Contracts u/s 153(1)(c) @8%	64060266
Fee for Export related Services u/s 153(2) @1%	64060352
Export Proceeds u/s 154(1) @1%	64070054
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153
Contract Payments to Indirect Exporter u/s 154(3B)	64070154
Export Proceeds u/s 154(3C)	64070155
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045
No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046
No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049
No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200	64120050
Brokerage / Commission u/s 233 @5%	64120060
Brokerage / Commission u/s 233 @8%	64120066
Brokerage / Commission u/s 233 @10%	64120070
Brokerage / Commission u/s 233 @12%	64120074

No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087
No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11500	64120088
Purchase by Auction u/s 236A(1) (ATL @ 3% / Non-ATL @ 6%)	64150104
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507
Foreign produced TV play (single episode) u/s 236CA (2)	64150509
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)	64150510
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211
Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)	64340212

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Description	Code	Total Income	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Property	2000					
Total Income / (Loss) from Business						
Total Income / (Loss) from Business						
Income / (Loss) from Business	3000					
Taxable Profit u/s 7F	9010					
Income from Social Media Contents						
Gains / (Loss) from Capital Assets	4000					
Income / (Loss) from Other Sources	5000					
Foreign Income	6000					
Agriculture Income	6100					
Share in Income from AOP						
Total Income	9000					
Deductible Allowances	9009					
Taxable Income	9100					
Normal Tax	920000					
Tax for Banking Company						
Tax for Banking Company under Rule (6C) of 7th Schedule @ 49%	923147					
Tax for Banking Company under Rule (6C) of 7th Schedule @ 55%	923148					
Tax for Banking Company under Rule (7D) of 7th Schedule @ 20%	923149					
Tax for Banking Company under Rule (7E) of 7th Schedule @ 20%	923145					
Tax for Banking Company under Rule (7F) of 7th Schedule @ 20%	923146					
Turnover Tax u/s 113						
Turnover / Tax Chargeable u/s 113 @1%	923151					

Accounting Profit / Tax Chargeable u/s 113C @17%	923173
Tax on High Earning Persons u/s 4C	9231822
Surcharge on high earning person u/s 4AB	923184
Difference of Minimum Tax Chargeable	
Difference of Minimum Tax Chargeable u/s 113	923194
Difference of Minimum Tax Chargeable u/s 236C (2)(P-iv)(ii)	923189
Difference of Minimum Tax Chargeable	923201
Fixed / Final Tax	920100
WWF	920900
Tax Reductions	9309
Tax Credits	9329
Tax Chargeable	9200
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198
Refund Adjustment of Other Year(s) against Demand of this Year	92101
Withholding Income Tax	9201
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Advance Income Tax u/s 147(5C)	92026
Advance Tax Paid under 147 for Builders/Developers (100%)	92025
Advance Income Tax u/s 147 read with section 7F	92027
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ADD INCOME SOURCES SUMMARY OF ECONOMIC TRANSACTIONS IMPORT PREVIOUS RETURN CALCULATE

Description Add Turnover Tax u/s 113

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Turnover / Tax Chargeable u/s 113 @1%

Turnover/Tax on Income of Cotton Ginners

Turnover / Tax Chargeable u/s 113 @0.25%

Turnover / Tax Chargeable u/s 113 @0.75%

Turnover / Tax Chargeable u/s 113 @ 1.25%

CANCEL ADD

Subject to Exemption Subject to Normal Tax

Turnover

0

BACK NEXT

Data	Amortization	Depreciation	Business Details	Payment	Attachment	Attribute
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Amortization

Search Amount Code/Description



IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	WDV (Bf)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with Unascertainable useful life @4%	3307				

Data	Amortization	Depreciation	Business Details	Payment	Attachment	Attribute
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Depreciation

Search Amount Code/Description



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***IMPORT PREVIOUS RETURN
```

REFERENCES

[illegible]

Registration • Declaration • Assets Declaration • Audit / Assessment • Rectification • Appeals • Refund • DNFBP • Withholding / Advance Tax • Payments • Jurisdiction • Sales Tax • IRMS • Invoice Management • MIS •

Year 2026
114(1) (Return of Income filed voluntarily for complete year)

Save Submit Print Close

DataAmortizationDepreciationBusiness DetailsPaymentAttachmentAttribute

Attachments

Final Accounts (3000)
ADD FILE

Manufacturing and Trading / Profit and Loss Accounts statements (9230)
ADD FILE

Final Accounts CSV (3003)
ADD FILE

DataAmortizationDepreciationBusiness DetailsPaymentAttachmentAttribute

Attributes

Person Status
Select option

Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)
Select option

Special Tax Rate for Shipping Income

Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?

Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises.

State the number of associates with which you had dealings during the tax year.

Residence Status
Resident

Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule
Select option

Special Tax Rate for Exploration and Production of Petroleum Income

Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?

Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?

Enlistment Date

2. This Notification shall be applicable for the tax year 2026.

[F.No. 1(9)R&S/2026]


(Muhammad Amin Qureshi)
Secretary (Rules & SROs)