

Government of Pakistan
REVENUE DIVISION
Central Board of Revenue

..

Islamabad, October 14, 2000

NOTIFICATION
(Income Tax)

S. R. O. 648 (I)/2000. - The following draft amendment in the Income Tax Rules, 1982, proposed to be made in exercise of the powers conferred by sub-section (1) of section 165 of the Income Tax Ordinance, 1979 (XXXI of 1979), is hereby published, as required by sub-section (4) of the said section, for the information of all persons likely to be effected thereby, and notice is hereby given that the draft will be taken into consideration after seven days of its publication in the official Gazette.

Any objection or suggestion which may be received from any person in respect of the said draft before the expiry of the aforesaid period shall be considered by the Central Board of Revenue.

DRAFT AMENDMENT

(1) In rule 56, for sub-rule (1), the following shall be substituted, namely:-

“56. Certificate of tax deduction from salary. - (1) The certificate of deduction of tax to be furnished under section 51 by a person paying income tax under the head “salary” shall be in the following form, and verified in the manner specified therein, namely :-

RETURN ACKNOWLEDGMENT RECEIPT		Serial No.											
Assessment Year	_____												
Zone		Circle Inward No.											
	Circle												
National Tax No.	- - -												
N.I.C. No.	- -												
Name :	_____ (Block Letters)												
Address :	_____ (House/Bldg.) (Street/Road)												
	_____ (City)												
	Signature and Name of Receiving Official												
Total Income Declared													
Tax Paid along with Return													
	Signature of the Assessee												

		Total	Exempt	Taxable
4. Medical	0550			
5. Compensatory	0268			
6. Dearness	0316			
7. Cost of living	0501			
8. Utilities	0808			
9. Leave encashment	0528			
10. Senior post	0724			
11. Qualification	0652			
12. Orderly/Servant	0584			
13. Personal	0624			
14. Teaching/Instruction	0770			
15. Research	0676			
16. Non-practising	0568			
17. Computer	0272			
18. Bonus/Ex-gratia	0228			
19. Honorarium/Reward	0436			
Any Other Allowance (Pl. Specify)				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				

Part C. Perquisites

[illegible]

Conveyance

Owned by: ☐ *Employer* ☐ *Employee* **Maintained By:** ☐ *Employer* ☐ *Employee* **Used For :** ☐ *Business* ☐ *Personal* ☐ *Both* ☐ **Engine Capacity:** CC

[illegible]

Part D. Profits in lieu of salary

[illegible]

Income from Salary (determined per Part A, B, C & D above)

0	9	9	9
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Total

--	--	--	--	--	--	--

Exempt

--	--	--	--	--	--	--

Taxable

--	--	--	--	--	--	--

Tax payable

9	4	0	0
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Tax deducted u/s 50(1)

9	4	0	4
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Employer’s Verification

I, the undersigned, declare on solemn affirmation that to the best of my knowledge and belief:

- a) the information/particulars given in this Certificate are correct, true and complete;
- b) no amount other than the above-stated amounts, was paid to the employee during the income year for which the Certificate is filed;
- c) all perquisites provided to the employee have been mentioned correctly;

The amount of

--	--	--	--	--	--	--	--

 claimed to have been deducted u/s 50(1) of the Income Tax Ordinance, 1979, was duly deposited in Federal Government account as per rules.

I am competent to issue this Certificate and verify it in my capacity as _____ Signature:_____

Date:

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2	0	0	
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 (Designation) Name: _____

- (2) In rule 190 –
- (a) for sub-rule (3) the following shall be substituted, namely. –

“(3) The return of total income required to be furnished under section 55 shall, in the case of an individual, an association of persons (AOP), an unregistered firm (URF), a Hindu undivided family (HUF) or a salaried person having other income also, be in the following form and shall be verified in the manner and accompanied by the documents, statements and certificates specified therein and specified in the Ordinance, rules made or instructions issued thereunder, namely: -

RETURN ACKNOWLEDGMENT RECEIPT															
Assessment Year					_____					Circle Inward No.					
Zone				Circle											
National Tax No.		- - -													
N.I.C. No.		- -													
		(for Individual/Persons managing AOP,URF,HUF)													
Name :		_____													
		(Block Letters)													
Address :		_____													
		(House/Bldg.)							(Street/Road)						

		(City)													
		Signature and Name of Receiving Official													
															
Total Income Declared															
Tax Paid along with Return															
		Signature of the Assessee													
															

IT-11B

FOR INDIVIDUAL, A.O.P., U.R.F., H.U.F., SALARY INDIVIDUAL

FORM OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 1979
(INCOME FROM ALL SOURCES (INCLUDING SALARIED PERSONS HAVING OTHER INCOME))

Income Year ended: _____

Assessment Year: _____

Circle Inward No. _____

Zone

Circle

National Tax No.

-

-

-

N.I.C. No.

-

-

Sales Tax Registration No _____

(for Individuals/ Persons managing AOP,URF, HUF)

Name of Proprietor / _____

Managing Partner/Member of AOP, URF, HUF (Block Letters)

Name / Style of Business _____

Address _____

(House/Bldg.) (Street/Road)

(City)

Business Phone No(s).(i) _____

Business Fax No. _____

(ii) _____

E-mail _____

(Please mark ✓ in the relevant box)

Residential Status

Resident

1

Non-Resident

2

Status

Individual / Salaried individual

02

AOP

03

URF

04

HUF

05

Nature of Business

Business Code

(to be filled in by the Dept.)

SUMMARY OF RETURN			
1. Total Income		7. Purchases during the year	
2. Tax Payable		8. Sales/Receipts during the year	
3. Tax Paid U/S 50		9. Value of Closing Stocks	
4. Tax Paid U/S 53		10. Gross Profit	
5. Tax Paid along with Return		11. Net Profit	
6. Value of Opening Stocks		12. No. of Documents Attached	
		13. Income last Assessed/Declared (whichever is higher) A/Y _____	

DOCUMENTS ATTACHED
(Please mark ✓ for documents attached)

1. Copies of :-

(a) ☐ Manufacturing/Trading Account and P&L Account

(b) ☐ Receipt & Expenditure Statement

(c) ☐ Depreciation Chart as per Third Schedule

(d) ☐ Balance Sheet

(e) ☐ Copies of Personal Account(s) of Proprietor/ Members
2. ☐ If it is a no account case, Trading and Profit and Loss Account or Receipt and Expenditure Statement on estimate basis.
3. ☐ In case of professionals, certificate stating that the accounts have been maintained as prescribed in rules 27 to 33, whichever is applicable; where no accounts are maintained give details as to how the net income has been arrived at.
4. Evidence of payment of :-

(a) ☐ Tax deducted / paid U/S 50

(b) ☐ Tax paid U/S 53

(c) ☐ Tax paid U/S 54

(d) ☐ Zakat

(e) ☐ Contribution to Bait-ul-Mal Fund / Donation
5. ☐ In case of a new assessee (without an NTN), NTN Registration Form.

Note : 1. If any of the documents prescribed under the Income Tax Rules as part of the return or Wealth Tax Return (as required under the Wealth Tax Act, 1963) are not enclosed, the return is liable to be considered as invalid return under the law.
2. Use additional sheets where necessary.

PART I COMPUTATION OF INCOME		
Description	Code	Amount
1. Income from salary (Attach prescribed Salary Certificate)	0999	
2. Interest on Securities (Attach Details)	1999	
3. Income/Loss from House Property (Attach Prescribed Annex)	2999	
4. Income/Loss from Business/Profession	3999	
5. Capital Gains (Attach Details)	4999	
6. Income from other Sources (Attach Details)	5999	
7. Foreign income (Attach Details)	6999	
8. Other income (Attach Details)	5299	
9. Total (1 to 8)	9100	
10. Inclusions in income for tax rate purposes		
a) Agriculture Income	9101	
b) Member's share from AOP	9102	
c) Partner's share from URF	9103	
d) Total Inclusions in income (Add a to c)	9119	
11. Exclusions from Income		
a) Zakat deducted	9121	
b) Donation to Bait-ul-Mal	9122	
c) Expenditure on personal medical service	9123	
d) Others	9138	
e) Total exclusions (a to d)	9139	
12. Total Income (9 + 10 minus 11)	9140	

Assessed business loss b/f from preceding years	3190	
Assessed business loss c/f to next year		
Assessed unabsorbed depreciation b/f from preceding years	3188	
Assessed unabsorbed depreciation c/f to next year		

PART II COMPUTATION OF TAX		
Description / Particulars	Code	Amount
1. Total Income (As per Part I)	9140	
2. Gross income tax	9201	
3. Income tax credits		
a) Statutory income tax credit	9211	
b) For individuals aged 65 years and above	9213	
c) Others	9238	
d) Total income tax credits (add a to c)	9239	
4. Net Income tax (2 minus 3)	9240	
5. Tax reductions (Attach Details)	9259	
6. Tax rebates (Attach Details)	9279	
7. Income tax (4 minus (5 + 6))	9280	
8. Surcharge	9301	
9. Tax (7 + 8)	9305	
10. Tax u/s (80D + 80DD)	9295	
11. Additional tax u/s 87	9311	
12. Additional tax u/s 88	9312	
13. Worker's Welfare Fund	9125	
14. Tax chargeable (9 or 10 (whichever is higher) +(Add 11 to 13))	9400	
15(a). Deduction at source u/s 50 (other than presumptive tax)	9404	
15(b). Advance Tax Paid u/s 53	9408	
15(c). Tax Paid with Return u/s 54	9412	
15(d). Adjustment of refund determined by the Department (attach proof)	9436	
16. Tax payments (Add 15(a) to 15(d) above)	9450	
17. Tax payable / refundable (14 minus 16)	9999	

PART III

INCOME CLAIMED TO BE EXEMPT AND NOT INCLUDED IN TOTAL INCOME

Nature of Income	Basis of Claim for Exemption	Code	Amount
		6101	
		6102	
		6103	
		6104	
		6105	
Total		6199	

PART IV

PARTICULARS OF PARTNERS/MEMBERS

(To be completed in case of URF / AOP / HUF only)

Name and address of each partner/ member	N.I.C	%ages share in profit/loss	Interest on loan; salary, commission or Other remuneration if any, paid or payable To partner/member
(1)	(2)	(3)	(4)

Use additional sheets if required

PART V

STATEMENT OF PERSONAL EXPENDITURE *

(For the income year ended on 30th June, 20.....)

Expenditure incurred/bills paid																Code	Amount (RS.)**
1. Mobile Telephone (s) Nos. (i) _____ (ii) _____																	
2. Residential Telephone (s) Nos. (i) _____ (ii) _____																	
3. Residential Electricity																	
(i) Consumer No																	
(ii) Consumer No																	
4. Residential Gas																	
(i) Consumer No																	
(ii) Consumer No																	
5. Educational Expenses of children																	
Total (Add 1 to 5)																	
6. No. of Motor Vehicle(s) (privately owned/maintained) _____																	
Description																	
Registration No.																	

Note: (a) In case of joint family living, Please indicate assessee's own share only.

****(b)** If exact amount is not available, approximate amount may be declared.

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief

- (a) the information given in this Return and the Annex(es) and the statement(s) accompanying is correct and complete;
- (b) the amount of income and other particulars are truly stated;
- (c) during the year for which this Return is made -
- (i) no other income was received, or can be deemed to have been received by me or on my behalf/by or on the behalf of the firm/the local authority/the association/the H.U.F.
- (ii) no other income accrued or arose or can be deemed to have accrued or arisen to me/the firm/the local authority/the association/the HUF.
- (iii) I, the firm/the local authority/the association/the HUF had no other source of income; and
- (iv) I, the firm/the local authority/the association/the HUF was resident/non-resident in Pakistan.

I, further declare that I am competent to make this Return and verify it in my capacity as

of _____

Date _____ Name _____ Signature _____
(in block letters) (of assessee)

NIC Number _____

* The alternative in the verification which are not applicable should be scored out.

Note: 1. Any person making false statement or furnishing inaccurate particulars is liable to penalty/prosecution or both under the Income Tax Ordinance, 1979.

2. The verification should be signed -
 - (a) in the case of individual, by the individual himself;
 - (b) in the case of firm, by Partner;
 - (c) in the case of the local authority, by the Principal officer;
 - (d) in the case of association of persons, by the member of the association;
 - (e) in the case of Hindu undivided family, by the manager/Karta.
3. Any individual whose total income is rupees two hundred thousand or more shall file with the return a wealth tax return in the prescribed form.

ANNEX
INCOME FROM HOUSE PROPERTY U/S 19

National Tax Number:

			-			-								-	
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 Assessment Year _____

Name of Proprietor / _____
Managing Partner/Member of AOP, URF, HUF (Block Letters)

Address and Description of the property (Use extra sheets for more than 3 properties)

Property No. 1 _____
.....
Property No. 2 _____
.....
Property No. 3 _____
.....

Description / Particulars	Code	Property No.1 Amount	Property No.2 Amount	Property No.3 Amount	Total Amount
1. Annual Letting Value*	2101				
2. 1/10th of the un-adjustable advance/security deposit from the tenant	2115				
3. Total (1+2)	2118				
4. 1/5th of annual value for repairs	2103				
5. Insurance premium *	2104				
6. Interest on capital borrowed for investment in the property *	2105				
7. Share in rental income paid to HBFC/Banks*	2106				
8. Interest on mortgage/capital charge*	2107				
9. Provincial /local property tax *	2108				
10. Ground rent*	2109				
11. Collection charges *	2110				
12. Amount claimed on account of property remaining vacant	2111				
13. Legal service charges*	2113				
14. Wealth tax paid**	2114				
15. Amount claimed as irrecoverable rent	2116				
16. Total (Add 4 to 15)	2117				
17. Net Income/(loss) (3 minus 16)	2119				
18. In case assessee is co-owner of property, percentage of share	2121				
19. Assessable income	2120				

· Attach evidence. ** Property related Wealth Tax Only

(Signature of the assessee _____)

(c) for sub-rule (4), the following shall be substituted, namely:-

“(4) Where the income of an assessee during the income year consists of income chargeable under the head “salary”, he may, instead of furnishing a return of income, file a certificate from his employer in the following form and verified in the manner as specified therein, and accompanied by the documents, statements and certificates specified therein and specified in the Ordinance, rules made or instructions issued thereunder, namely: -

RETURN ACKNOWLEDGMENT RECEIPT										Serial No.																							
Assessment Year										_____																							
Zone												Circle												Circle Inward No.									
National Tax No.										- - -																							
N.I.C. No.										- -																							
Name :										_____ (Block Letters)																							
Address :										_____ (House/Bldg.)										_____ (Street/Road)													
										_____ (City)										Signature and Name of Receiving Official													
Total Income Declared																																	
Tax Paid along with Return																																	
																				Signature of the Assessee													

		Total	Exempt	Taxable
4. Medical	0550			
5. Compensatory	0268			
6. Dearness	0316			
7. Cost of living	0501			
8. Utilities	0808			
9. Leave encashment	0528			
10. Senior post	0724			
11. Qualification	0652			
12. Orderly/Servant	0584			
13. Personal	0624			
14. Teaching/Instruction	0770			
15. Research	0676			
16. Non-practising	0568			
17. Computer	0272			
18. Bonus/Ex-gratia	0228			
19. Honorarium/Reward	0436			
Any Other Allowance (Pl. Specify)				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				

Part C. Perquisites

Part C. Perquisites					Total							Exempt						Taxable						Area of Accommodation			
10. Rent free accommodation (unfurnished)	0	4	6	8																							Sq Yds
11. Rent free accommodation (furnished)	0	4	6	0																							Sq Yds
12. Accommodation (concessional rate)	0	4	5	6																							

Conveyance

Owned by: ☐ *Employer* ☐ *Employee* **Maintained By:** ☐ *Employer* ☐ *Employee* **Used For :** ☐ *Business* ☐ *Personal* ☐ *Both* ☐ **Engine Capacity:** CC

13. Conveyance running/maintenance expenses	0300			
14. Annuity premium paid by employer	0716			
15. Leave fare assistance (free of cost/concessional rate)	0304			
16. Utilities (free of cost/concessional rate)	0704			
17. Other benefit(s) (such as shares at concessional rates etc)	0586			
18. Insurance payable by employer	0712			
Any Other Perquisite (<i>Pl. Specify</i>)				
12. _____				
15. _____				
16. _____				

Part D. Profits in lieu of salary

[illegible]

		Total				Exempt				Taxable					
Income from Salary (determined as per Parts A, B, C & D above)	0	9	9	9											
Tax payable	9	4	0	0											
Tax deducted u/s 50(1)	9	4	0	4											

Employer’s Verification

I, the undersigned, declare on solemn affirmation that to the best of my knowledge and belief:

- a) the information/particulars given in this Certificate are correct, true and complete;
- b) no amount other than the above-stated amounts was paid to, the employee during the income year for which the Certificate is filed;
- c) all perquisites provided to the employee have been mentioned correctly;

The amount of

--	--	--	--	--	--	--	--

 claimed to have been deducted u/s 50(1) of the Income Tax Ordinance, 1979, was duly deposited in Federal Government account as per rules.

I am competent to issue this Certificate and verify it in my capacity as _____ Signature:_____

Date:

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 -

2	0	0	
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 (Designation) Name: _____

Part E. Employee’s Declaration

1. Income from Salary (determined above)	0	9	9	9							
2. Deductions from Income (Attach Evidence)											
a) Zakat deducted	9	1	2	1							
b) Donation to Bait-ul-Mal	9	1	2	2							
c) Expenditure on personal medical services	9	1	2	3							
d) Others (Pl. specify)_____	9	1	3	8							
e) Total deductions (Add a to d)	9	1	3	9							
3. Total income from Salary (1 minus 2e)	9	1	4	0							

Description / Particulars

- | | | | |
|---|---|---|---|
| 9 | 1 | 4 | 0 |
| 9 | 2 | 0 | 1 |
-
- | | | | | | | |
|--|--|--|--|--|--|--|
| | | | | | | |
| | | | | | | |
-
- | | | | |
|---|---|---|---|
| 9 | 2 | 1 | 1 |
| 9 | 2 | 1 | 3 |
| 9 | 2 | 3 | 8 |
| 9 | 2 | 3 | 9 |
| 9 | 2 | 4 | 0 |
-
- | | | | | | | |
|--|--|--|--|--|--|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
-
- Eligible Amount**

9	7	4	3
9	7	4	8
9	7	5	9

Reduction

No. of Children for whom tax reduction has been claimed

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-
- Eligible Amount**

9	7	6	2
9	7	6	3
9	7	7	8
9	7	7	9

Rebate

7. Income Tax (4 minus (5c + 6d))

- [illegible]

I solemnly declare that to the best of my knowledge and belief:-

- (a) The information given in this Certificate is correct and complete;
- (b) The amount of income from salary, allowances and perquisites and other particulars are truly stated;
- (c) During the year to which this Certificate pertains:

- (i) No other income accrued or arose to me within and out of Pakistan except as shown in my return above;
and
- (ii) I had no other source of income within and out of Pakistan.*

Name: _____

Signature _____

Date			-			-	2	0	0	
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** If you have any other source of taxable income besides salary please use return form IT-11B.*

[C. No. 4(4)ITJ/00]

(MANSOOR AHMED)
Member (Direct Taxes)/ Additional Secretary