Government of Pakistan
Revenue Division
Central Board of Revenue

Islamabad, 12th September, 2007

N O T I F I C A T I O N
(Income Tax)

S. R. O. 946 (I)/2007.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001(XLIX of 2001), the Central Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having previously published as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules-,

(a) in the Second Schedule, for Part X the following shall be substituted namely:-

" Part X

Monthly statement of Collection or Deduction of Income Taxes under Section 165(2)

[See rule 44(2)]

Part X
Monthly Statement of Collection or Deduction of Income Taxes under section 165 (2)
[*See* rule 44(2)]

Monthly Statement of Collection or Deduction of Income Tax

[*See* rule 44(2)]

Particulars of withholding agent/payer/collector:

Name ______________________ NTN ____________

Address ______________________ Statement for the month ending (dd/mm/yyyy) ____________

____

PART I - Details of payment etc. where tax has been collected or deducted at source

S. No.	Name, address and NTN of the person from whom tax collected or deducted Where NTN is not available indicate CNIC or Electricity/ CNG Consumer or Telephone or Vehicle Registration No. etc.	Nature of payment etc.	Section under which tax collected or deducted	Date of Payment (dd/mm/yyyy)	Value / amount on which tax collected or deducted. (Rupees)	Rate of tax collected or deducted. (Percentage)	Amount of tax collected or deducted. (Rupees)	Date of collection / deduction (dd/mm/yy)	Amount of tax deposited. (Rupees)	Date of Deposit (dd/mm/yyyy)	CPRM Number
		(As detailed on back of this form)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	NTN | CNIC | Consumer/Reg No.										
2.	NTN | CNIC | Consumer/Reg No.										
3.	NTN | CNIC | Consumer/Reg No.										
4.	NTN | CNIC | Consumer/Reg No.										
5.	NTN | CNIC | Consumer/Reg No.										
5.	NTN | CNIC | Consumer/Reg No.										
5.	NTN | CNIC | Consumer/Reg No.										
							Total (Rupees)				

PART II - Details of payment etc. where no tax has been collected or deducted, owing to provision of law or having exemption certificate etc

S. No.	Name, address and NTN of the person from whom no tax collected or deducted Where NTN is not available indicate CNIC or Electricity/CNG Consumer or Telephone or Vehicle Registration No. etc.			Nature of payment etc. (As detailed on back of this form)	Date of Payment (dd/mm/yyyy)	Value / amount on which tax collectible or deductible. (Rupees)	**Reasons for Non-collection or non-deduction** (Indicate relevant provision of law or complete reference of exemption certificate etc. I.e. number, date and issued by)
(1)	(2)			(3)	(4)	(5)	(6)
1.	NTN	CNIC	Consumer/ Reg No.				
2.	NTN	CNIC	Consumer/ Reg No.				
3.	NTN	CNIC	Consumer/ Reg No.				
4.	NTN	CNIC	Consumer/ Reg No.				
5.	NTN	CNIC	Consumer/ Reg No.				

Note: In case of employees whose chargeable income is below the maximum amount that is not chargeable to tax and suppliers, persons rendering or providing services, contractors whose annual payments are below the threshold (presently Rs. 25,000, Rs. 10,000

Verification

I, ________________________________ (Name)

holder of CNIC No. ________ in my capacity as ________________ (Designation)

and person responsible for collecting / deducting the tax , do hereby solemnly declare that to the best of my knowledge the information given in this statement is correct, complete and in accordance with the Income Tax Ordinance, 2001 and the Income Tax Rules.

Dated:_________________
(dd/mm/yyyy) Signature

Acknowledgment

Inward No. ________________________________

Date (dd/mm/yyyy) ______________________

Name & signature of receiving official

Seal

LIST A
Filling Instructions

Section	On account of
148	Import of goods
149	Payment of Salary
150	Payment of dividend
151(1)(a)	Payment or credit of profit on debt to a resident person on schemes of National Savings
151(1)(b)	Payment or credit of profit on debt to a resident person on an account or deposit with a banking company or a financial institution
151(1)(c)	Payment or credit of profit on debt to a resident person on securities of Federal or Provencal Government or a local authority
151(1)(d)	Payment or credit of profit on debt to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance,1984, a body corporate formed by or under any law in force in Pakistan or a finance society
152(1)	Payment to a non-resident person on account of royalty or fee for technical services
152(1A)(a)	Payment to a non-resident on account of execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for the supply of supervisory activities in relation to such project
152(1A)(b)	Payment to a non-resident on account of execution of any other contract for construction or services rendered relating thereto
152(1A)(c)	Payments to a non-resident person on account of execution of a contract for advertisement services rendered by TV Satellite Channels
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided
153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided

Section	On account of
153(1A)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided of stitching, dying, printing, embroidery, washing, sizing
154(1)	Realization of proceeds of exports of goods
154(2)	Realization of foreign indenting commission
154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
154(3A)	Export of goods by an industrial undertaking located in an export processing zone
154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
155	Payment of rent of immovable property
156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
156A	Payment of commission on petroleum products of petrol pump operators
156B	Withdrawal from pension fund
231A	Cash withdrawal from a bank account
231 B	Tax collected on sale of motor car by a manufacturer or authorized dealer.
233	Payment of brokerage or commission
233A(1)(a) and 233A(1)(b)	On value of shares purchased/ sold by a member of a stock exchange in lieu of its commission income
233A(1)(c)	On value of shared traded by a person (sold) through a member of a stock exchange
233A(1)(d)	On financing of cfs (Badla) in shares business
234	Alongwith motor vehicle tax of motor vehicles
234 A	Tax collected on the amount of gas bill of a CNG Station
235	Alongwith electricity consumption bills
236	Telephone users including mobile phones & pre-paid cards

(b) in the Second Schedule in Part X, in List A,-

(i) after section 231A and the entries relating thereto the following new section and the entries relating thereto shall be inserted, namely:-

"231B- Tax collected on sale of motor car by manufacturer or authorized dealer"; and

(ii) after section 234 and the entries relating thereto the following new section and the entries relating thereto shall be inserted, namely:-

" 234A – Tax collected on the amount of gas bills of a CNG Station".

2. This notification shall take immediate effect.

C.No.1(10)ITR/05

(Usman Khalid Mirza)
Member (Direct Taxes)/
Additional Secretary