

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

¹[FEDERAL] BOARD OF REVENUE

Notification No.S.R.O. 428(1)/2002, Islamabad, the July 1, 2002.- In exercise of powers conferred by section 237 of the Income Tax Ordinance, 2001 (XLIV of 2001), the ²[Federal Board of Revenue] is pleased to make the following rules, namely-

INCOME TAX RULES, 2002

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1. Short title and commencement.-

- (1) These rules may be called the Income Tax Rules, 2002.
- (2) They extend to the whole of Pakistan.
- (3) They shall come into force on the first day of July, 2002; except rules 3 to 9 which shall be applicable in respect of income earned on or after first day of July. 2002, and other rules covered by the rule on "Saving".

2. Definitions.-

- (1) In these rules, unless there is anything repugnant in the subject or context,-
 - (a) ³["Federal Board of Revenue" means the Federal Board of Revenue, established under the Federal Board of Revenue Act, 2007;]

Note: Notification No. SRO.1102 (I)/91(Oct 5, 1991) - The reference "Board" wherever appearing in the Rules includes a reference to "Regional Commissioners of Tax" and "Commissioner of Tax", as the case may be.

- ¹[(aa) "Computerized Payment Receipt" means a computer generated receipt issued by the State Bank of Pakistan or the National Bank of Pakistan acknowledging payment of tax;

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

³ Substituted by the Finance Act, 2007. The substituted definition read as follows:"Central Board of Revenue" means the Central Board of Revenue, established under the Central Board of Revenue Act, 1924 (IV of 1924); "

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- (ab) "digital certificate" or "digital signatures" means a digital certificate or digital signatures issued by an agency approved by the ² Federal Board of Revenue to issue such certificate or signatures;
- (ac) "e-intermediary" means a person registered as,-
- (i) Chartered Accountant with the Institute of Chartered Accountants of Pakistan;
 - (ii) Cost and Management Accountant with the Institute of Cost and Management Accountants of Pakistan;
 - (iii) a legal practitioner entitled to practice in any Court in Pakistan;
 - (iv) a member of the Association of Chartered Certified Accountants, UK; or
 - (v) an Income Tax Practitioners, registered with Tax Bar affiliated with All Pakistan Tax Bar Association.]
- (b) "electronic transmission" means a facsimile or electronic-mail transmission;
- (c) "Ordinance" means Income Tax Ordinance, 2001 (XLIX of 2001), where however, context so provides, Income Tax Ordinance, 1979 (XXXI of 1979) till its relevance in a particular context; ³[]
- (d) "section" means section of the Ordinance ⁴]; ⁵[]]
- ⁶[(e) "schedule" means a schedule to these rules ⁷]; and]]
- ⁸[(f) "transmission" means to transmit data through a computer network.]
- (2) All other expressions used but not defined in these rules shall have the meaning assigned to them under the Income Tax Ordinance, 2001.

¹ Clauses "(aa) to (ac)" inserted by SRO 516(I)/2006, dated June 01, 2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

³ Word "and" omitted by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁴ Substituted for full stop by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁵ Word "and" omitted by Notification No. SRO 516(I)/2006, dated June 01, 2006.

⁶ Clause "(e)" inserted by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁷ Substituted for full stop by Notification No. SRO 516(I)/2006, dated June 01, 2006.

⁸ Clause "(f)" inserted by Notification No. SRO 516(I)/2006, dated June 01, 2006.

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¹[PART-I: SALARY

3. Valuation of perquisites, allowances and benefits.-

For the purposes of computing the income chargeable to tax under the head "salary", the value of all perquisites, allowances and benefits provided by the employer to the employee shall be included in the said income in accordance with the rules 4 to 7.

4. Valuation of accommodation.-

The value of accommodation provided by an employer to the employee shall be taken equal to the amount that would have been paid by the employer in case such accommodation was not provided.

Provided that the value taken for this purpose shall, in any case, not be less than forty five percent of the minimum of the time scale of the basic salary or the basic salary where there is no time scale.²[:]

²[Provided further that where House Rent Allowance is admissible @ thirty percent, the value taken for the purpose of this rule shall be an amount not less than thirty percent of minimum of the time scale of basic salary or the basic salary where there is no time scale.]

5. Valuation of conveyance.-

The value of conveyance provided by the employer to the employee shall be taken equal to an amount as below:-

- | | | | |
|------|-------------------------------------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------|
| (i) | Partly for personal and partly for official use | 5% of: | (a) the cost to the employer for acquiring the motor vehicle; or, |
| | | | (b) the fair market value of the motor vehicle at the commencement of the lease, if the motor vehicle is taken on lease by the employer; |
| (ii) | For personal use only | 10% of: | (a) the cost to the employer for acquiring the motor vehicle; or, |

1 Part I substituted by Notification No. SRO 668(I)/2006, dated June 27, 2006, earlier it was substituted by Notification No. SRO 609(I)/2002, dated September 10, 2002.

2 Proviso inserted and before it colon substituted for full stop by SRO 716(I)/2008, dated July 02, 2008.

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- (b) the fair market value of the motor vehicle at the commencement of the lease, if the motor vehicle is taken on lease by the employer; and

6. For the purpose of this part, "employee" includes a director of a company.

7. These rules shall be applicable for the salary income received after thirtieth of June, 2006.]

¹[]

²[]

1 Rule "8" omitted due to substitution of "Part-I" vide SRO 668(I)/2006, dated 27.06.2006.

2 Rule "9" omitted due to substitution of "Part-I" vide SRO 668(I)/2006, dated 27.06.2006

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PART-II : INCOME FROM BUSINESS

10. Entertainment expenditure.-

- (1) For the purpose of clause (d) of section 21, which provides for a limitation on the deduction of entertainment expenditure, and subject to sub-rule (2), a deduction for entertainment expenditure shall be limited to expenditure incurred by a person that satisfies the conditions laid down in sub-section (1) of section 20 and which is-
 - (a) expenditure incurred outside Pakistan on entertainment in connection with business transactions or where such expenditure is allocated as head office expenditure;
 - (b) expenditure incurred in Pakistan on entertainment of foreign customers and suppliers;
 - (c) expenditure incurred on entertainment of customers and clients at the person's business premises;
 - (d) expenditure incurred on entertainment at a meeting of shareholders, agents, directors or employees; or
 - (e) expenditure incurred on entertainment at the opening of branches.

[]

- (2) A person shall be allowed a deduction under sub-rule (1) only for expenditure incurred on the entertainment of persons related directly to the person's business.
- (3) In this rule, "entertainment" means the provision of meals, refreshments, and reasonable leisure facilities in accordance with the tradition of business and subject to overall norms and customs of business in Pakistan.

11. Agricultural produce as raw materials.-

- (1) This rule applies to a person who is a cultivator or receiver of agricultural produce as rent-in-kind and who uses agricultural produce raised or received as raw materials in a business the income from which is chargeable to tax under the head "Income from Business".
- (2) In determining the amount of income of a person to whom this section applies, the market value of any agricultural produce raised or received

¹ Clause "(f)" omitted by SRO 392(I)/2009, dated May 19, 2009.

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as rent-in-kind by the person and used as raw materials in the person's business shall be allowed as a deduction.

- (3) For the purposes of sub-rule (2), the market value of agricultural produce shall be-
- (a) where the agricultural produce is ordinarily sold in the market in its raw state or after application of any process ordinarily employed by a cultivator or receiver of agricultural produce as rent-in-kind to render it fit to be taken to market, the market price for the produce at the time it is used as raw materials in the person's business; or
 - (b) in any other case, the sum of the following amounts, namely:-
 - (i) the expenses of cultivation; and
 - (ii) the land revenue rent paid for the area in which the produce is grown.
- (4) No deduction shall be allowed for any expenditure incurred by a person as cultivator or receiver of agricultural produce as rent-in-kind, other than as specified in sub-rule (2).

12. Particulars required to be furnished for claiming depreciation deduction or initial allowance amortization deduction.-

- (1) The following particulars shall be furnished by a taxpayer at the time of furnishing a return of income for any tax year in order to claim a depreciation deduction under section 22, an initial allowance under section 23 or an amortization deduction under section 24 read with the Third Schedule to the Ordinance, namely:-
- (a) a description of each depreciable asset and intangible in respect of which a deduction is claimed;
 - (b) where a depreciable asset or intangible is used in the tax year only partly in deriving income from business chargeable to tax, the extent of such part use;
 - ¹[]
 - (d) if the depreciable asset or intangible was acquired in the tax year, the date of acquisition;
 - (e) the written down value of each depreciable asset at the beginning of the tax year computed in accordance with sub-section (5) of

¹ Clause "(c)" omitted by SRO 392(I)/2009, dated May 19, 2009.

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section 22 and the cost of each intangible as determined under sub-section (11) of section 24;

- (f) the amount of capital expenditure incurred in the tax year on additions, alterations, improvements or extensions in relation to any depreciable asset or intangible and where the depreciable or amortizable amount of such expenditure is limited under the Ordinance, the lower amount shall also be stated;
- (g) the total value of each depreciable asset for which a depreciation deduction is allowable for the tax year (this is the sum of the amounts specified in clauses (e) and (f), less any initial allowance allowed for the asset in that year;
- (h) the prescribed rate of depreciation and initial allowance (if any) for each depreciable asset or class of asset for the tax year, and the normal useful life for each intangible;
- (i) the amount of depreciation deduction and initial allowance (if any) for each depreciable asset for the year and the amount of amortization deduction for each intangible for the year;
- (j) the total depreciation deduction, initial allowance and amortization deduction allowed for the tax year; and
- (k) the written down value of each depreciable asset and the cost of intangible at the end of the tax year, and the remaining normal useful life.

Explanation: Addition to intangible to be separately shown.

- (2) The following particulars shall be furnished by a taxpayer at the time of furnishing a return of income for any tax year in which a depreciable asset or intangible is disposed of in the year, namely:-
 - (a) the consideration received for the asset or intangible;
 - (b) the written down value of the asset or intangible disposed of at the beginning of the tax year; and
 - (c) the excess or deficit of the consideration received in relation to the written down value (i.e., clause (b) less clause (a) or clause (a) less clause (b), as the case may be).

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¹[12A. Decommissioning certificate.-

As required under sub-rule (4A) of rule 2 of Part-I of Fifth Schedule to the Income Tax Ordinance, decommissioning certificate shall be submitted, as set out in Part-XA of the Second Schedule to these rules.]

13. Apportionment of expenditures ²[, deductions and allowances].-

(1) This rule applies for the purposes of section 67, which provides for apportionment of expenditure ³[, deductions and allowances] incurred for more than one purposes.

(2) Any expenditure ⁴[, deductions and allowances] that is incurred for a particular class or classes of income shall be allocated to that class or classes, as the case may be.

⁵[(3) (a) Any common expenditure excluding financial expenses relatable or attributable to non-business advances or loans and the amount referred to in sub-rule(2) relatable to business including presumptive and exempt income, shall be allocated to each class of income according to the following formula, namely:-

$$A \times B/C$$

where-

A is the amount of the expenditure incurred;

B is the total amount of gross receipts (without deduction of expenditures) for the tax year for the class of income; and

C is the total amount of gross receipts (without deduction of expenses ⁶[, deductions and allowances]) and net gains for the tax year of all classes of income;

(b) Where, however, net gain, brokerage, commission and other income is to be taken into account on turnover of such transactions, such income shall be compared with gross profit from business for adopting figures for components "B" and "C" of the formula at (a) above ⁷[:]]

¹ Rule 12A inserted by SRO 357(I)/2011, dated May 04, 2011.

² Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁴ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁵ Sub-rule (3) substituted by SRO 392(I)/2009, dated May 19, 2009.

⁶ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁷ The full stop substituted by SRO 1218(I)/2015 dated 08.12.2015.

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¹[Explanation.- The terms gross receipt means net off receipts or turnover of Sales Tax or EFD paid.]

- (4) Where expenditures ²[, deductions and allowances] are to be allocated among different classes of income under sub-rule (3) consideration shall be given to the nature and source of each class of income, on reasonable basis to earn each class of income (particularly, in allocating selling expenses).
- (5) Where the allocation of expenditures ³[, deductions and allowances] is made in accordance with sub-rule (3) a certificate by the Chartered Accountants or Cost and Management Accountant stating the basis of allocation shall be accepted unless significant variations are found; and where books ⁴[of accounts] are not required to be audited, the reasonable basis based on the ⁵[sub-rules] (3) and (4) may be adopted which would be accepted by ³[the] Commissioner, unless variation is found. Significant variations would be beyond the limits of 10 ± in collection as in sub-rule (3) under any head of account.

⁶[(6)] In this rule.-

"class of income" means -

- (a) Pakistan-source income chargeable under the head "Salary";
- (b) foreign-source income chargeable under the head "Salary";
- (c) Pakistan-source income chargeable under the head "Income from Property";
- (d) foreign-source income chargeable under the head "Income from Property";
- (e) Pakistan-source income chargeable under the head "Income from Business" (other than income subject to section 19);
- (f) foreign-source income chargeable under the head "Income from Business" (other than income subject to section 19);
- (g) Pakistan-source income from a speculation business chargeable under the head "Income from Business";
- (h) foreign-source income from a speculation business chargeable under the head "Income from Business";

¹ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

² Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁴ Inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "sub-rule" by SRO 392(I)/2009, dated May 19, 2009.

⁶ Substituted for "(8)" by SRO 392(I) 2009, dated May 19, 2009.

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- (i) Pakistan-source income chargeable under the head "Capital Gains";
- (j) foreign-source income chargeable under the head "Capital Gains";
- (k) Pakistan-source income chargeable under the head "Income from Other Sources";
- (l) foreign-source income chargeable under the head "Income from Other Sources";
- (m) income exempt from tax;
- (n) Chargeable to tax under section 5, 6 or 7; and
- (o) amounts to which section 169 applies ¹[] and "common expenditure" means expenditure ²[, deductions and allowances] that is not clearly allocable to any particular class or classes of income, such as general administrative and other such allocable expenditures ³[, deductions and allowances].

⁴[PART-III: COMPUTATION OF CAPITAL GAIN ON DISPOSAL OF SECURITIES

UNDER SECTION 37A OF THE INCOME TAX ORDINANCE, 2001

13A. Acquisition of securities.-

- (1) A security may be acquired through purchase, exchange, bonus issue, right issue, gift, bequest, inheritance, leverage schemes and derivative contracts.
- (2) A security may be acquired in the electronic book entry form or in the form of physical certificate.
- (3) A security may be acquired through the trading platform provided by a stock exchange or through off market transactions.
- (4) In case of securities other than units of an open mutual fund, broker's bill for the purchase, broker generated computerized ledger statement of the investor's brokerage account, CDC statement of the investor's

¹ Words etc. "except proceed realised from exports from which separate provision is made as sub-rule (8)" omitted by SRO 392(I)/2009, dated May 19, 2009.

² Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁴ Part III inserted by SRO 112(I)/2011, dated February 11, 2011.

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CDC sub account and payment of cost of acquisition through cheques shall be supportive evidence of acquisition of securities.

- (5) In case of units of an open end mutual fund, certified statement of investor's account provided by the asset management company shall be supportive evidence of acquisition of securities.

13B. Disposal of securities.-

- (1) A security may be disposed of through sale, gift, exchange or transfer by the security holder in any other way.
- (2) A security may be disposed of in the electronic book entry form or in the form of physical certificate.
- (3) A security may be disposed of through the trading platform provided by a stock exchange or through off market transactions.
- (4) In case of securities other than units of an open mutual fund, broker's sale proceeds or difference bill, broker generated computerized ledger statement of the investor's brokerage account, CDC statement of the investor's CDC sub-account and proof of payment through cheques shall be supportive evidence of disposal of securities.
- (5) In case of units of an open end mutual fund, certified statement of investor's account provided by the asset management company shall be supportive evidence of disposal of securities.

13C. Holding period.-

- (1) Securities held for a period upto a maximum of one eighty-two days and for a period upto maximum of three sixty-five days shall be taken as held for six months and one year respectively.
- (2) In case of short positions, holding period shall be the period intervening between the date when a security is sold short and the date when the security is purchased to cover the short position.
- (3) In case of futures contracts, holding period shall be the period intervening between the date of entry into a futures contract and the date of exit from such contract.

13D. Computation of capital gain or loss.-

- (1) Capital gain or loss arising on the disposal of any security shall be computed on the basis of First In First Out (FIFO) inventory accounting method.
- (2) Capital loss arising on disposal of securities in any tax year shall be set off against capital gain arising from the disposal of securities during

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that tax year to determine the taxable capital gain arising from the disposal of securities.

- (3) Capital loss arising on disposal of securities in any tax year shall not be carried to a subsequent tax year.

13E. Computation of capital gain or loss on derivatives.-

- (1) In case of long position in deliverable futures contracts, capital gain or loss shall be computed as the difference between cost of acquisition of securities underlying the futures contract and the consideration from disposal of those securities to close the long position at or before maturity of the contract.
- (2) In case of short position in deliverable futures contracts, capital gain or loss shall be computed as the difference between the consideration from short sale of securities underlying the futures contract and the cost of acquisition to purchase those securities to close the short position on or before maturity of the contract.
- (3) In case of cash settled futures contracts, capital gain or loss shall be the cash payment which the investor respectively receives from or makes to the other party to such contract to settle the contract on or before maturity of the contract.
- (4) In case of options, capital gain or loss shall be the difference between exercise price of the options and the consideration from disposal of the securities underlying such options.
- (5) In case of contracts of right, capital gain or loss shall be the difference between cost of acquisition of right shares underlying the contract and the consideration from disposal of those shares.
- ¹[(6) Profit made on sale of borrowed shares shall be treated as capital gain when such shares are acquired for their return to Authorized Intermediary. Period intervening between acquisition and disposal of such borrowed shares shall determine the holding period in which the capital gain or loss falls. Specific Identification Method shall be used to determine the acquisition cost and consideration for disposal of such securities. The difference between cost of acquisition and consideration received against disposal (net off all borrowing costs) of such shares shall be treated as capital gain or loss. This rule shall be applicable to the securities borrowed in accordance with the Securities Lending and Borrowing Scheme approved by Securities and Exchange Commission of Pakistan.

¹ Sub-rules (6) and (7) inserted by SRO 1149(I)/2011, dated December 27, 2011.

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- (7) Profit made on disposal of shares acquired under Margin Finance Scheme, Margin Trading Scheme or other Financing or Leverage schemes approved by Securities and Exchange Commission of Pakistan shall be treated as capital gain. The difference between cost of acquisition (inclusive of borrowing cost) and consideration received against disposal of such shares shall determine the quantum of capital gain or loss.]

13F. Capital loss adjustment disallowed in certain cases.-

- (1) Capital loss adjustment as provided in rules 13D and 13E shall not be admissible in the following cases, namely:-

- ¹[(a) **Wash Sales** where capital loss realized on sale of specific security by an investor in preceded or followed in one month's period by purchase of the same securities by the same investor whereby the transaction falls within one month between same two parties or their related parties where one was seller and other was buyer and they change places becoming buyer and seller respectively, thus, maintaining the portfolio.];

Explanation.- Wash sale is sale of security at loss and repurchase of the same security soon before or afterwards the sale so as to realize an unrealized loss to make it claimable as a set off against capital gain. The security sold in a wash sale is repurchased with the aim to re-acquiring it at or near its sale value in order to maintain the risk return profile of portfolio;

- (b) **Cross Trades** where coordinated reshuffle of securities between two related accounts of the same investor. between two related accounts of the related investors between two membership cards of the same broker or between two related brokerage houses is undertaken and securities accumulating unrealized losses are sold to related accounts to artificially realize capital losses in one account without actually selling the securities to an outsider and the artificial losses so realized in an account are then used to minimize capital gain tax liability on the capital gain realized in the same account; and
- (d) **Tax Swap Sales** where the investor having realized loss (as in the case of a wash sale) on a particular security does not repurchase the same security but chooses another similar security in the same sector thus not only minimizing or eliminating altogether liability on account of tax on capital gain. but also maintaining the portfolio broadly at the same risk return profile.

¹ Clause "(a)" substituted by SRO 1149(I)/2011, dated December 27, 2011.

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13G. Exemption from tax on capital gain.-

Exemption shall be applicable as provided under the Ordinance.

13H. Payment of tax on capital gain.-

- (1) Every investor shall calculate tax on capital gain arising on securities ¹[] at the prescribed rates.
- (2) Every investor other than individual investor shall e-file statement of advance tax on capital gain on the prescribed format within ²[twenty one] days after the end of each quarter with the tax authority having jurisdiction in the case.
- (3) The liability to pay the due tax on capital gain shall lie on the investor who held the securities during the period for which tax on capital gain is to be paid and, in case of any benami accounts, on the investor who de facto owns the securities carried in such accounts.

13I. Maintenance of records.-

- (1) Every investor shall maintain accounts and records separately for each of his brokerage accounts regarding his securities business which sufficiently enable for verification of the discharge of his obligations under these rules.
- (2) Without prejudice to the generality of the foregoing provision, every investor shall maintain in particular the following accounts and records, namely:-
 - (a) fortnightly ledger statements of the investor's brokerage account or each brokerage account if there are more than one account whether in the investor's own name or any benami accounts, generated by his broker;
 - (b) fortnightly CDC statements of the investor's CDC sub account or each CDC sub account corresponding to each brokerage account, if there are more than one brokerage account whether held in the investor's own name or any benami accounts;
 - (c) record of security holdings and their value carried in the investor's brokerage account on 30th June of each year;
 - (d) record of cash carried in the investor's brokerage account as on 30th June of each year;

¹ The words and commas "held for a period upto six months, and above six months to one year, after the end of each tax year" omitted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Substituted for "seven" by SRO 1149(I)/2011, dated December 27, 2011.

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- (e) record of funds deposited in the investor's brokerage account; and
- (f) record of funds withdrawn from the investors brokerage account.

¹[13J. Exchange of information.-

Information regarding member, broker, investor of a stock exchange ²["", members of PMEX, unit holders in mutual funds"] required by the ³Federal Board of Revenue shall be obtained directly from National Clearing Company of Pakistan Limited (NCCPL).]

13K. Violations and penalties.-

Any investor who, in discharge of his obligations under these rules, violates any provision of the rules shall be liable to penalty and other charges provided in the Ordinance.

13L. Definitions.-

- (1) In this Part, unless the context otherwise requires,-
 - (a) **borrowed security** means a security which an investor borrows under any security lending and borrowing scheme approved by the Securities and Exchange Commission of Pakistan, with an aim to returning the security to its lender, at any later date;
 - (b) **capital gain** means the difference between consideration from disposal of a security and the price paid or would have been paid for acquisition of such security when former exceeds the later, provided that capital gain, in case of a borrowed security, means the difference between consideration received from short selling of the borrowed security and the price paid or payable to purchase it for its return to the lender of such security;
 - (c) **capital loss** means the difference between cost of acquisition of a security and the consideration from disposal of that security when the former exceeds the later;
 - (d) **cost of acquisition** of any security means the market price of the security which the investor pays or would have paid to purchase such security, provided that cost of acquisition,-

¹ Rule 13J substituted by SRO 1149(I)/2011, dated December 27, 2011.

² The expression inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007

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- (i) in case of a right share, means the discounted price at which the right shares are issued to a shareholders by the issue;
- (ii) in case of a security acquired through bequest or inheritance means the market price of security at which the deceased person making bequest or leaving the inheritance, as the case may be, paid or would have paid to purchase such security;
- ¹ [²“(iii)”] in case of bonus shares:
 - (i) shall be ex-bonus price if tax has already been paid under section 236M;
 - (ii) the value determined under section 236N, if tax is paid under section 236N; and
 - (iii) shall be zero, if no tax is paid under section 236M and 236N.
 - (iv) in case of initial public offering, the actual price paid to the issuer shall be treated as the cost of acquisition of such securities.]
- (e) **consideration from disposal** of any security means the market price of a security which the investor receives or would have received on the sale of that security;
- (f) **derivative products** means a financial product which derives its value from the underlying security or other asset, may be traded on a stock exchange of Pakistan and includes deliverable futures contracts, cash settled futures contracts, contracts of rights and options ³[and future commodity contracts traded at PMEX];
- (g) **date of acquisition** shall be determined as under, namely:-
 - (i) in case of security in electronic book entry form, earlier of the dates on which the investor makes the purchase or otherwise gets title to the security and the security is transferred to the investor's brokerage account, CDC sub account or the concerned broker's or stock exchange's member's CDC Group Account;

¹ Clause "(d)(iii)" substituted by SRO 161(I)/2015, dated February 23, 2015.

² The letter "(d)" re-numbered by SRO 1218(I)/2015 dated 08.12.2015.

³ The words added by the SRO 1145(I)/2016 dated 7th December, 2016.

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- (ii) in case of any security in the physical certificate form, earlier of the dates on which selling broker or stock exchange's member sells the security, the date on which an investor acquires physical possession of the security, the date on which investor's name is entered on the security or the date on which the issuing company enters the investor's name in the record of its security holders;
 - (iii) in case of acquisition of a security on account of a nomination under section 80 of the Companies Ordinance, 1984 (XLVII of 1984) under bequest or inheritance, the date of death of the person making such bequest or leaving such inheritance, or the date of transmission by succession or under a will by the deceased, as the case may be, whichever is earlier;
 - (iv) in case of acquisition of a security under a futures contract, the date of entry into the futures contract;
 - (v) in case of a borrowed security, the date on which the investor purchases the security to cover his short position and to return the security to the security lender; and
 - (vi) in case of conversion of global depository receipts into shares, the closing price of shares on the day of such conversion shall be treated as acquisition cost of such shares.
- (h) **date of disposal** of any security in the electronic book entry form means,-
- (i) the date on which the investor sells or otherwise disposes of the security and the security is transferred from the investor's brokerage account, CDC sub-account or the concerned broker's or stock exchange's member's CDC Group Account, whichever is earlier;
 - (ii) in case of any security in the physical certificate form means the date on which selling broker sells the security or the date on which the issuing company deletes the seller's name from the record of its security holders, whichever is earlier;
 - (iii) in the case of a security underlying a futures contract, means the date of exit from futures contract; and
 - (iv) in the case of a borrowed security means the date on which the borrower short sells the borrowed security after borrowing it from the security lender;

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- (i) **date of entry into futures contract** means, in case of a long position, the date on which securities underlying the futures contract are purchased and are transferred to the investor's brokerage account and, in case of a short position, the date on which securities underlying the futures contract are sold short;
 - (j) **date of exit from futures contract** means, in case of a long position, the date on which securities underlying the futures contract are sold and are transferred from the investor's brokerage account and, in case of a short position, the date on which securities underlying the futures contract are purchased to cover the short position;
 - (k) **date of exercise of option** means the date of acquisition of a security underlying an option and is the date on which option is exercised to acquire the underlying security;
 - (l) **exercise price** is the cost of acquisition of a security underlying an option and is the price of securities underlying an option which the investor paid to purchase the underlying securities on exercise of the option;
 - (m) **holding period** shall be calculated as prescribed under the provisions of sub-section (2) of section 37A of the Income Tax Ordinance, 2001;
 - (n) **investor** means every person who invests in securities and includes every broker who makes investments in such securities; and
 - (o) **jurisdiction of tax authority** means the jurisdiction of the tax office in which business of the securities is being carried on by a person and where such business is carried on in more than one place, the person's principal place of business.
- (2) All other words and expressions not specifically defined in these rules shall have the meanings assigned to them under the Ordinance.

13M. Quarterly statements.-

Quarterly statements shall be e-filed in the following format, namely¹[:]

¹["Provided that these statements shall not be applicable in the case of investors falling under Eighth Schedule to the Ordinance read with rule 13N."]

¹ The colon and hyphen substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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Statement of Capital gains tax liability

Part-I

Particulars of Investor's account

1. Investor's Name(s)
 - (i) _____
 - (ii) _____
 - (iii) _____

2. Complete Address(es)
 - (i) _____
 - (ii) _____
 - (iii) _____

3. Brokerage Account No. _____
4. Date of Opening of Brokerage Account _____
5. Type of Account (individual, joint, AOP, firm, company) _____
6. Name of Brokerage Firm/ Company _____
7. Contact No. and Address of Brokerage Firm/ Company _____
8. CDC sub account No. _____
9. Total value of shares carried in account as on 30th June_ _____
10. Total cash carried in account as on 30th June _____
11. Tax period (tax year/quarter) _____
12. Capital gain during the tax period _____
13. Capital loss during the tax period _____
14. Net gain/loss _____
15. Tax on capital gain payable for the tax period _____
(Calculated in part II, III & IV of summary of transactions)

Investor's Name _____

Signature _____

Date _____

¹ The proviso added by the SRO 1145(I)/2016 dated 7th December, 2016.

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1[Part-II

¹ Part-II, Part-III, Part-IV and Part-V substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted Part-II, Part-III, Part-IV and Part-V read as follows:-

Part-II

Summary of shares held upto six months – tax payable @ 10%

Sales					Purchases					Capital Gain (Loss)	CGT Payable
Date of sale	Particulars of shares	No. of shares	Sale Price per Share	Sale Proceeds	Date of purchase	Particulars of shares	No. of shares	Purchase Price per Share	Total Purchase price		

Investor's Name _____
 Brokerage Account No. _____
 Signature _____
 Date _____

Part-III

Summary of shares held above six months to one year - tax payable @ 7.5%

Sales					Purchases					Capital Gain (Loss)	CGT Payable
Date of sale	Particulars of shares	No. of shares	Sale Price per Share	Sale Proceeds	Date of purchase	Particulars of shares	No. of shares	Purchase Price per Share	Total Purchase price		

Investor's Name _____
 Brokerage Account No. _____
 Signature _____
 Date _____

Part-IV

Summary of shares held for more than one year – no tax payable

Sales					Purchases					Capital Gain (Loss)	CGT Payable
Date of sale	Particulars of shares	No. of shares	Sale Price per Share	Sale Proceeds	Date of purchase	Particulars of shares	No. of shares	Purchase Price per Share	Total Purchase price		

Investor's Name _____
 Brokerage Account No. _____
 Signature _____
 Date _____

PART-V Affidavit

I _____ S/o. _____ CNIC No. _____
 resident of _____ holding brokerage
 account No. _____ with the brokerage firm _____ and
 holding CDC sub account No. _____ with Central Depository Company do hereby

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Summary of Capital Gain on Securities as per Division VII of Part I of First Schedule

Sales				Purchases					Holding period *	Filer/Non-Filer	Applicable Rate as per Division VII	Capital Gain (Loss)	CGT Payable
(1)				(2)					(3)	(4)	(5)	(6)	(7)
Date of sale	Particulars of Securities	No. of Securities	Sale Price per security	Sale Proceeds	Date of Purchase	Particulars of Securities	No. of Securities	Purchase Price per security	Total Purchase price				

* Applicable in case the security is acquired after 1 July 2012

Investor's Name
 Brokerage Account No.....
 Signature.....
 Date.....]

¹[Part – III

Affidavit

I S/O CNIC No..... resident ofholding brokerage account No. with the brokerage firm.....and holding CDC sub account No.....with Central Depository Company do hereby solemnly affirm that particulars of my account given in Part I and the particulars of securities transactions conducted during the tax period given in Part – II of the summary of securities transactions are true and correct and in accordance with the ledger statements and CDC statements of my account for the above mentioned tax period. I further affirm that nothing has been concealed or incorrectly stated regarding my account. I know that in case any particulars of my account and share transactions conducted during the above mentioned tax period and given under rule 13M of the Income Tax Rules, 2002 as mentioned above are found to be false being not in

solemnly affirm that particulars of my account given in Part I and the particulars of share transactions conducted during the tax period given in Part-II, III and IV of the summary of share transactions are true and correct and in accordance with the ledger statements and CDC statements of my account for the above mentioned tax period.

I further affirm that nothing has been concealed or incorrectly stated regarding my account. I know that in case any particulars of my account and share transactions conducted during the above mentioned tax period and given under rule 13M of the Income Tax Rules, 2002 as mentioned above are found to be false being not in conformity with ledger statements and CDC statements of my account, I am liable to be penalized in accordance with rule 13K of the Income Tax Rules, 2002.

Deponent (Investor's Name) _____
 Signature _____
 Date _____

¹ Substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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conformity with ledger statements and CDC statements of my account, I am liable to be penalized in accordance with rule 13K of the Income Tax Rules, 2002.

Deponent (investor's name)
Signature.....
Date:.....”]

¹[13N. Special procedures for computation of capital gains and collection of tax.-

- (1) NCCPL shall, in accordance with this rule, collect tax on capital gains as provided in Eighth Schedule to the Ordinance, hereinafter in this Part called as the said Eight Schedule.
- (2) The provisions of the said Eighth Schedule and these rules shall apply to capital gains derived from listed securities on or after the 24th April, 2012, except in the case of instrument of redeemable capital where such provisions shall be applicable on capital gain derived from the 1st July, 2012 ²[:]

³[Provided that in case of Foreign Institutional Investors, provisions of the said Eighth Schedule and these rules shall be applicable on capital gain derived from the first day of July, 2014.

Explanation: For the removal of doubt, it is clarified that all Foreign Institutional Investors shall be subject to the regime as laid down in Eighth Schedule and no exemption whatsoever from withholding tax under Eighth Schedule or under these rules is available to Foreign Institutional Investors for any reason.]

- (3) ⁴ [In computing capital gains, NCCPL shall take into account transactions and their values as reported to or provided to or extracted from the systems or procedures in place with NCCPL, stock exchange and the Central Depository Company of Pakistan Limited, the clearing members in case of Foreign Institutional Investors, PMEX in case of

¹ New Rules inserted vide SRO 1119(I)/2012 dated 12th September, 2012

² Substituted for full stop by SRO 161(I)/2015, dated February 23, 2015.

³ Proviso and explanation inserted by SRO 161(I)/2015, dated February 23, 2015.

⁴ Sub-rule (3) substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted sub-rule (3) read as follows:-

In computing capital gains, NCCPL shall take into account transactions and their values as reported to or provided to or extracted from the systems or procedures in place with ⁴[NCCPL], stock exchanges ⁴[:] The Central Depository Company of Pakistan Limited ⁴[and clearing members in case of Foreign Institutional Investors ⁴[:]

⁴[Provided that, where any discrepancy or error is pointed out or found in recording the date of acquisition of security, NCCPL may, with the prior approval of the Commissioner Inland Revenue, rectify such date based on the relevant information provided by CDC as obtained from concerned issuer or its share registrar and accordingly re-compute the capital gain tax liability in the financial year in which such security has been disposed of.]

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future commodity contracts and Asset Management Companies in case of open ended mutual funds:

Provided that, where any discrepancy or error is pointed out or found in recording the date of acquisition of security, NCCPL may, with prior approval of the Commissioner Inland Revenue, rectify such date based on the relevant information provided by CDC as obtained from concerned issuer or its share registrar or clearing members in case of Foreign Institutional Investors and accordingly re-compute the capital gain tax liability in the financial year in which such security has been disposed of.;

¹[(3A) Notwithstanding the sub-rule (1), Asset Management Companies and PMEX shall continue to determine, compute and collect Capital gains tax on open ended mutual funds and future commodity contracts respectively, and shall deposit the same with NCCPL within ten working days of the month end.]

²[(3B) NCCPL shall verify the liability of the investor calculated by Asset Management Companies and PMEX as above, and will compute the net capital gains tax liability or refund for each investor to be collected from or refunded to the Asset Management Companies or PMEX. Provided that where cumulative refund per investor for the year to date does not exceed Rs 1,000 per investor, it will be carried forward for adjustment in next month(s), however, any refunds, irrespective of amount, shall be refunded at the year end:

Provided that the information to be reported to or provided to NCCPL as above shall be required to be in a manner and time deemed necessary for NCCPL to discharge its obligation under the law and provisions of Rule 3 and 3A of Eight Schedule to the Ordinance shall be applicable in this respect.]

(4) The gain arising on the disposal of a security by a person shall be computed in accordance with the following formula, namely:-

A - B

Where –

A is the consideration received by the person on disposal of the security; and

B is the cost of acquisition of the security.

¹ Substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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- (5) Capital gain or loss arising on the disposal of listed securities shall be computed on the basis of First In First Out (FIFO) inventory accounting method:

Provided that while applying FIFO method, market based transactions shall be taken into account first:

Provided further that the FIFO method shall not apply in respect of sale of shares purchased on the same trading day or in same futures or derivative contract ¹[, except traded on PMEX,] and capital gain or loss shall be computed by applying average method²[:]

³[Provided further that the FIFO shall be applied on aggregate inventory held by an investor at UIN level.]

- ⁴[(5A). For the purposes of computation and collection of capital gains tax in this rule applicable rate shall be taken from Division VII of Part I of the First Schedule based on whether the investor is filer or non-filer as per ATL at the time of transaction.]

- ⁵[(5B) For the purpose of computation of capital gains tax liability on stock fund the applicable rate of tax as per third proviso of the Division VII of Part I of the First Schedule shall be taken on month on month basis.]

- (6) Capital loss arising on disposal of listed securities as determined by NCCPL in any financial year shall be set off against capital gain arising from the disposal of securities during that financial year to determine the taxable capital gain arising from the disposal of listed securities.

- (7) Capital loss arising on disposal of listed securities in any financial year shall not be carried to a subsequent financial year.

- (8) NCCPL shall deduct or add 0.5 percent for client's trade and 0.25 percent for broker's proprietary trade of the consideration received on disposal or cost of acquisition of securities respectively, in lieu of brokerage, commission, transaction fee, levy, Laga or any other similar incidental expenses incurred by the person while disposing or acquiring a security, subject to the condition that such deduction shall only be allowed in respect of market based transactions⁶[:]

⁷[Provided that the above deductions shall not be applicable in case of units of open ended mutual funds and future contracts entered into by the members of PMEX.]

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Full stop substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

⁴ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁵ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁶ Full stop substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁷ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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- (9) NCCPL shall also deduct financing cost from the consideration received if financing is availed through NCCPL's leveraged market products.
- (10) NCCPL shall collect an amount as computed in the manner laid down in the said Eighth Schedule and these rules on monthly basis in respect of transactions settled in a month, after adjustment of losses and repayment of amount collected in previous month or months of same financial year, to ensure that at the end of any given month NCCPL possesses an amount equal to the estimated amount of tax liability on capital gains.
- (11) Amount computed in the manner laid down in the said Eighth Schedule and these rules shall be collected by NCCPL from or through the clearing member ¹[PMEX and Asset Management Companies] on net capital gains derived by person, taxable under the said Eighth Schedule.
- (12) Any person, if not satisfied with the computation of capital gain or tax thereon or both made by NCCPL for the purpose of the said Eighth Schedule, such person may re-compute the capital gain and lodge claim of refund, if any, with the Commissioner after filing of return of income and the Commissioner shall refund the amount of tax in accordance with provisions of Part VI of Chapter X of the Ordinance.
- (13) For the purpose of the said Eighth Schedule and this rule, the provisions of rules 13F, 13H and 13I shall not apply.
- (14) The provisions of rule 13J shall not apply to the person whose tax liability on capital gains is discharged under the said Eighth Schedule, however the brokerage account of the investor ²[, account of unit holder of open ended mutual fund with Asset Management Companies and account of member of PMEX as the case may be] shall not be closed until and unless such person obtains a clearance certificate from NCCPL³[:]

⁴[Provided that accounts of unit holders of open ended mutual funds with Asset Management Companies and account of member of PMEX, if closed without obtaining clearance certificate from NCCPL, Asset Management Company or PMEX shall remain responsible to ensure that any outstanding liability in respect of Capital Gain Tax which has arisen or may arise, has been collected from respective investor and deposited with NCCPL:]

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ Full stop substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁴ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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¹[Provided further that in case Asset Management Company or PMEX is unable to recover such tax from investor, these non-payments should be reported on monthly basis to NCCPL for onward reporting to Board in terms of rule 6(3) of the Eight Schedule to the Ordinance.]

- (15) NCCPL shall issue certificate as provided in clause (4) of rule 1 of the said Eighth Schedule, as set out in Part I of rule 13O, ²[verifying] capital gains and tax thereon, if any, to each person subject to tax under the said Eighth Schedule within thirty days from the end of the financial year.
- (16) NCCPL shall furnish electronically to the Board a quarterly statement of amount collected, within thirty days from the end of each quarter as set out in Part II of rule 13O.
- (17) The person who has opted out of the scheme of taxation provided in the said Eighth Schedule shall file an undertaking to NCCPL in the form prescribed in Part III of rule 13O ³[along with the evidence of obtaining prior approval of Commissioner under rule 5 of the said Eighth Schedule].

⁴[Provided that the Commissioner shall not accord prior approval, unless the taxpayer is a filer]

- (18) Statements referred in rule 2 of the said Eighth Schedule shall be furnished on the format prescribed in Part IV of rule 13O.

⁵[(18A) Where an irrevocable option has been filed to NCCPL by a person, after obtaining prior approval of the Commissioner to opt out of Eighth Schedule for determination and payment of capital gains tax, NCCPL shall submit to the Board details of capital gains and tax thereon of such person or persons for the tax year or part thereof in respect of which capital gain tax collection has not been made by NCCPL.]

- (19) The period of forty-five days or one hundred twenty days, as the case may be, as referred in rule 2 of the said Eighth Schedule, shall be the period or periods in aggregate to, forty-five days or one hundred twenty days, as the case may be, during the period as provided in rule 2(1)(b) and 2(2)(b) of the said Eighth Schedule.
- (20) For the purpose of rule 2 of the said Eighth Schedule, the investment shall be the time weighted average of the invested amount arranged in descending order for forty-five days or one hundred twenty days, as the

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

² Substituted for "showing computation of" by SRO 161(I)/2015, dated February 23, 2015.

³ Words inserted by SRO 161(I)/2015, dated February 23, 2015.

⁴ Proviso inserted by SRO 161(I)/2015, dated February 23, 2015.

⁵ Sub-rule (18A) inserted by SRO 161(I)/2015, dated February 23, 2015

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case may be. The amount of investment at any particular day shall be netted off with the market value of net open sale position in futures and derivative contract of the same security to the extent of the amount of investment representing such security, before calculating aforementioned time weighted average.

- (21) For the purpose of clarity in computing, determining, collecting and depositing the tax on ¹[capital gains by Asset Management Companies and PMEX] capital gains by NCCPL, certain transactions and their tax treatments as well as the amount and period of investment referred to in rule 2 of the said Eighth Schedule are as enunciated in rule 13P:

Provided that in case of any confusion in respect of such computation, determination, collection or deposit, NCCPL, after computing, determining, collecting or depositing, may refer the case to the Board for clarification and make adjustments, if required, after such clarification.

(22) **Definitions**

For the purposes of this part,-

- (a) **“clearing member”** shall have meaning as defined in NCCPL Regulations, 2003;
- (b) **“leveraged market”** shall have the meaning as defined in the Securities (Leveraged Markets and Pledging) Rules, 2011;
- (c) **“market based transaction”** means transaction executed at any registered stock exchange in Pakistan or NCCPL’s platform; and
- (d) **“UIN”** means Unique Identification Number as defined in NCCPL Regulations, 2003.
- (23) Notwithstanding anything contained in these rules, for the purpose of computation of capital gains and collection of tax thereon, the date of acquisition ²[, except in the case of foreign institutional investors.] and disposal, the consideration received and cost of acquisition shall be determined in the following manner, namely:-
- (a) for the purpose of computation of capital gains, securities held on the 23rd April, 2011 shall be deemed as having held for a period of more than one year and the cost of such securities shall be deemed to be the market price (day-end price) of the securities, as on the 23rd April 2011;

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² Words etc. inserted by SRO 161(I)/2015 dated February 23, 2015.

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- (b) where physical securities have been deposited in an account maintained with Central Depository Company of Pakistan Limited between the 24th April, 2011 and the 23rd April, 2012 (both days inclusive), the date of acquisition of such securities shall be deemed as the 23rd April, 2011 and the cost of securities shall be deemed as market price (day-end price) as on the 23rd April, 2011;
- (c) where securities have been acquired or disposed between the 24th April, 2011 and the 23rd April, 2012 (both days inclusive), the cost of acquisition and consideration received for disposal shall be determined in the following manner, namely:-
- (i) in case of market-based transactions, the transaction price of the securities;
- (ii) in case of transactions other than market-based transactions deal price provided by the stock exchange; and
- (iii) in all other cases, the market price (day-end price);
- (d) where physical securities are deposited on or after the 24th April, 2012 in an account maintained with Central Depository Company of Pakistan Limited, the actual date of acquisition and market price (day-end price) prevailing on such date shall be taken into account for computation of capital gains tax; ¹[]
- ²[(dd) where securities of unlisted company are converted into ³[listed] form, the cost of acquisition of such securities shall be the market price at which the security is listed on the stock exchange and the date of acquisition shall be the date of acquisition as available with CDC ⁴[:]
- ⁵[Provided that cost of acquisition of securities in case of securities acquired during book building process and initial public offer (IPO) period shall be the applicable IPO price.;"] and
- (e) in all other cases, where actual or deal price is not known to NCCPL, the market price (day-end price) shall be taken into account for computation of capital gains tax.
- ⁶[(24) Notwithstanding anything contained in these rules, for the purpose of computation of capital gains and collection of tax thereon with respect

¹ The word "and" omitted by the S.R.O. 498(I)/2016 dated 27th July, 2016.

² Inserted by the S.R.O. 498(I)/2016 dated 27th July, 2016.

³ The word "electronic" substituted by the S.R.O. 1145(I)/2016 dated 7th December, 2016.

⁴ Semi colon substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

⁵ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

⁶ Sub-rules (24) and (27) inserted by SRO 161(I)/2015, dated February 23, 2015.

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to foreign institutional investors, the date of acquisition and disposal, the consideration received and cost of acquisition shall be determined in the following manner, namely:-

- (a) for the purpose of computation of capital gains, securities held on the 30th June, 2012 shall be deemed as having held for a period of more than two years and the cost of such securities shall be deemed to be the market price (day-end price) of the securities, as on the 30th June 2012;
 - (b) where securities have been acquired or disposed of between the 1st July, 2012 and the 30th June, 2014 (both days inclusive), the cost of acquisition and consideration received for disposal shall be determined in the following manner, namely:-
 - (i) in case of market-based transactions, the transaction price of the securities;
 - (ii) in case of transactions other than market-based transactions deal price provided by the stock exchange; and
 - (iii) in all other cases, the market price (day-end price);
 - (c) where physical securities are deposited on or after the 1st July, 2014 in an account maintained with Central Depository Company of Pakistan Limited, date and cost of acquisition shall be taken into account as follows:-
 - (i) the actual date of acquisition and market price (day-end price) prevailing on such date shall be taken into account for computation of capital gains tax, where such securities are acquired after April 23, 2011; and
 - (ii) the cost of such securities and date of acquisition shall be deemed to be the market price (day-end price) of the securities, as on the 23rd April 2011, where such securities are acquired on or before April 23, 2011; and
 - (iii) in all other cases, where actual or deal price is not known to NCCPL, the market price (day-end price) shall be taken into account for computation of capital gains tax.
- (25) Foreign Institutional Investor may apply to NCCPL for separate Unique Identification Numbers (UIN) for each of its sub-funds under its umbrella.

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- (26) Where separate UINs have been obtained by Foreign Institutional Investor for each of the sub-funds under its umbrella, capital gain or loss shall be computed separately for each sub-fund and loss under one UIN shall not be allowed to be set off against capital gain arising to another sub-fund with separate UIN.
- (27) Where a Foreign Institutional Investor opts not to apply to NCCPL under sub-rule (25), loss arising to any sub-fund shall not be allowed to be set off against capital gain of any sub-fund. However, such loss of a sub-fund may be adjusted against gain arising to such sub-fund at the time of filing of return by the sub-fund.]
- (28) ¹[A new UIN shall not be assigned to unit holders of open ended mutual funds and members of PMEX if they already have been assigned a UIN by NCCPL.]

130. Statements and forms.-

Statements and forms as mentioned in sub-rules (15), (16),(17) and (18) of rule 13N, shall be filled in the following format, namely:-

²[Part-I

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

² Part-I substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted Part-I read as follows:-

[Part-I

Format of annual certificate of capital gains to be issued by NCCPL to taxpayer under rule 1(4) of the Eighth Schedule to the Ordinance

[See rule 13N(15)]

Sr. No	Original/Duplicate	Date of issue _____
1.	Name of taxpayer	_____
2.	UIN	_____
3.	CNIC/NTN	_____
4.	Period	July 1, 20__ to June 30, 20__
5.	Clearing members Name	(a) _____ (b) _____ (c) _____
6.	Amount of capital gains for holding period:	
	(i) Less than 12 months	Rupees _____
	(ii) 12 months or more but less than 24 months	Rupees _____
	(iii) 24 months or more but less than 48 months	Rupees _____
	(iv) 48 months or more	Rupees _____
7.	Amount of capital loss for holding period :	
	(i) Less than 12 months	Rupees _____ (_____) _____
	(ii) 12 months or more but less than	Rupees _____ (_____) _____

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¹**[Part-II
Format of quarterly Statement to be filed by NCCPL to the Board
under rule 1(5) of the Eighth Schedule to the Ordinance
[See rule 13N(16)]**

NTN No. _____ Address _____
Telephone _____ Fax _____ Email _____

S.No.	Name	UIN	² [Net amount of capital gains as at quarter ended			Provisional amount of capital gains tax liability as at quarter ended
			Holding period of less than 12 months	Holding period of 12 months or more but less than 24 months	Holding period of 24 months or more]	

I, _____ holder of CNIC No. _____ in my capacity as Principal Officer / Representative of NCCPL do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement is

¹ Part-II substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted Part-II read as follows:-

**[Part-II
Format of quarterly Statement to be filed by NCCPL to the Board
under rule 1(5) of the Eighth Schedule to the Ordinance
[See rule 13N(16)]**

NTN No. _____ Address _____
Telephone _____ Fax _____ Email _____

S.No.	Name	UIN	¹ [Net amount of capital gains as at quarter ended			Provisional amount of capital gains tax liability as at quarter ended
			Holding period of less than 12 months	Holding period of 12 months or more but less than 24 months	Holding period of 24 months or more]	

I, _____ holder of CNIC No. _____ in my capacity as Principal Officer / Representative of NCCPL do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement is correct and complete and in accordance with the applicable provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

Date _____ (dd/mm/yyyy)
Signature _____]

² Column (4) of Table II substituted by SRO 161(I)/2015, dated February 23, 2015.

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correct and complete and in accordance with the applicable provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

Date _____ (dd/mm/yyyy)
Signature _____]

Part-III

Format of irrevocable option to be filed by the taxpayer under rule 5 of the Eighth Schedule to the Ordinance, who opts out of the mechanism for determination and payment of tax liability on capital gains laid down in the Eighth Schedule to the Ordinance

[See rule 13N(17)]

To, (NCCPL)

In terms of rule 5 of the Eighth Schedule to the Ordinance, I / we (name of person), hereby undertake to opt out of the mechanism for determining and payment of tax liability laid down in the said Eighth Schedule.

My other particulars are as under:

UIN	_____
NTN / CNIC	_____
Business address	_____
Residence address	_____
Telephone No.	_____
E-mail address	_____

I do hereby solemnly declare that information stated above is complete and correct to the best of my knowledge and belief.

Signature of the authorized person

Dated: _____

Part-IV

Statement of investments to be filed by taxpayer with the Commissioner under rule 2(1) of the Eighth Schedule to the Ordinance

[See rule 13N(18)]

To,

The Commissioner, Inland Revenue.

I hereby declare my investments in listed securities as of _____¹[20____], in terms of rule 2(1) of the Eighth Schedule to the Ordinance, as under:-

¹ Substituted for "2012" by SRO 161(I)/2015, dated February 23, 2015.

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S.No.	Name of Security	Rupees

My other particulars are as under:

Name	
NTN / CNIC	
Business address	
Residence address	
Telephone No.	
E-mail address	

I do hereby solemnly declare that information stated above is complete and correct to the best of my knowledge and belief.

Signature of the authorized person

Dated _____

13P. Clarifications and explanations.-

Clarification and explanation as mentioned in sub-rule (21) of rule 13N regarding computation of capital gains and tax payable thereon under the Eighth Schedule to the Ordinance, and the amount and period of investment referred to in rule 2 of the said Eighth Schedule are as under:-

(a) Sales transactions:-

(i) Details of the transaction

An investor, holding securities, sells such securities in a stock exchange. The transaction is settled by transferring the securities sold from his account maintained in Central Depository System to the investor(s) buying the securities with credit of sale proceeds to the account of investor disposing of the securities.

(ii) Tax treatment

Disposal of security is to be taken as taxable event, at settlement date. Capital gain will be computed by applying FIFO method. If the securities holding period is more than one year, then no CGT shall be collected, otherwise, as per holding period, CGT shall be collected as per the holding period.

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(iii) Example

A, being a client of a broker, has 2,000 shares of company ABC in his account. He acquired 1,000 shares on the 1st January, 2011 at Rs.15 per share, 500 on the 1st July, 2012 at Rs.16 per share and 500 on the 1st January, 2012 at Rs.14 per share. He disposed off 500 shares on the 1st February, 2012 at Rs.13 per share, 500 shares on the 7th February, 2012 at Rs.14 per share, 500 shares on the 21st February, 2012 at Rs.15 per share and 500 shares on the 28th February, 2012 at Rs.22 per share.

The cost of acquisition is deemed to include 0.50% of the acquisition cost as incidental expenses incurred.

NCCPL shall collect CGT as per following example ¹[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

Purchases / Acquisitions				Disposal				
Date	No. of shares	Price	Cost*	1 st Feb, 2012	7 th Feb, 2012	21 st Feb, 2012	28 th Feb, 2012	Total
1-Jan-11	1,000	15	15,000	500	500			1,000
1-Jul-11	500	16	8,000			500		500
1-Jan-12	500	14	7,000				500	500
	2,000		30,000	500	500	500	500	500
Selling price per share				13	14	15	22	
Sale proceed Less:				6,500	7,000	7,500	11,000	32,000
Cost				7,500	7,500	8,000	7,000	30,000
				(1,000)	(500)	(500)	4,000	2,000
Less: 0.50% of sale proceeds as expense				32.50	35	37.50	55	160
				(1,032.50)	(535)	(537.50)	3,945	1,840
Adjustment of eligible losses						537.50	(537.50)	
Loss not eligible for set-off				1,032.50	535			
				0	0	0	3,407.50	
Holding period				396	402	235	58	
Tax rate applicable				0%	0%	8%	10%	
Tax to be collected								340.75
								3,066.75

* Cost has been deemed to include 0.50% of cost of acquisition for ancillary expenses, hence not separately mentioned.

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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(b) Squaring up transactions in ready, futures and derivatives

(i) Details of the transaction

An investor holding shares disposes of such shares, but on the same day or in same futures or derivative contract he buys same quantity of shares. The system does not change the inventory balances of the person in his account. The net difference of sale and purchase is either paid being profit or recovered being loss from the investor.

(ii) Tax treatment

Since there is no movement in the account, the net difference is payable to the investor, the same shall be taken as capital gain for holding period less than 6 months and the net difference will be subject to tax collection at 10%. If the net difference is recoverable, then the same shall be treated as loss and no tax shall be collected.

(iii) Example

In the example given in clause (a)(iii), in addition to the above, if A on the 28th February 2013 sold 500 shares, at Rs.23, purchased 500 shares at Rs.21 and then sold 500 shares at Rs.22.

In this case, the average selling price of the two sales would be Rs.22.5 per share which will be taken as the basis for computing capital gains. Consequently, gain of Rs.750 (500 x (22.5-21)) shall be taken as taxable at 10%. Whereas, on remaining 500 shares sold the taxable gain, if any, will be computed by taking sale consideration at Rs.22.5 per share by apply FIFO method on inventory held by A in his account.

(c) Transfer owing to privatization

(i) Details of the transaction

Owing to privatization, the shares of Government owned entities may be offered to public through stock exchanges. In such case, the Government shareholding is placed in the account of Privatization Commission and, after subscription, the shares are transferred from Privatization Commission's account to the accounts of the buyers.

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(ii) **Tax treatment**

Transfer of shares by the Federal or Provincial Government in an entity will not be subject to capital gains tax due to exemption contained in section 49 of the Ordinance.

Acquisition of shares shall not be subject to any tax. The cost of acquisition of the shares shall be the price paid by the buyers to acquire the shares and such cost base shall be taken into account for computation of capital gain on any subsequent disposal of shares by the buyers.

(d) **Negotiated deal transactions**

(i) **Details of the transaction**

Certain investors holding shares may sell through negotiated deal at a price agreed with the buyer e.g. a strategic sale and purchase of shares to acquire or dispose of controlling shares. Such transactions are reported as negotiated deal transactions at the relevant stock exchange through a stock broker in the manner prescribed by such stock exchange.

(ii) **Tax treatment**

The price reported as selling price or the market price, whichever is higher, shall be taken into account to compute capital gain on the basis of holding period of such securities.

(iii) **Example**

A holding 51% shares in company ABC (51,000 shares acquired at Rs.10). He negotiated a price of Rs.30 per share with a foreign investor who intends to hold company ABC. The transaction is reported to the stock exchange through the broker. In case the market price of such shares on that date of transaction is Rs.25, the capital gain shall be computed at the price of Rs.30 being higher of reported selling price and market price. Gain will be computed at Rs.20 per share (Rs.30 less Rs.10).

In case the market price of such shares on that date of transaction is Rs.35, the capital gain shall be computed at the price of Rs.35 being higher of reported selling price and market price. In this case gain will be computed at Rs.25 per share (Rs.35 less Rs.10).

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(e) **Transfer owing to acquisition**

(i) **Details of the transaction**

Certain transactions in listed securities, fulfilling the rules and regulations, are entered into to acquire voting shares and takeovers under the Listed Companies (Substantial Acquisition of Voting Shares and Takeovers) Ordinance, 2002. Such transaction may be entered into at negotiated price or may be executed through the pricing mechanism of stock exchange.

(ii) **Tax treatment**

The actual selling price, negotiated or quoted, whichever is higher, in accordance with the provisions of relevant laws, as reduced by the cost of securities on FIFO basis, shall be taken as capital gain or loss and considering the example given in clause (a)(iii), any taxable gain shall attract collection of tax at applicable rate.

(f) **Buy-back of shares**

(i) **Details of the transaction**

Pursuant to section 95A of the Companies Ordinance, 1984, a company may buy back its shares from its shareholders. If an investor holding shares exercise option then shares held by him are transferred to the company.

(ii) **Tax treatment**

The transfer of shares under buy-back arrangement will be taken as disposal and the price paid by the company to acquire the shares shall be taken as sale price to compute capital gain and collect tax thereon, if such gain is taxable.

(g) **Transfer from one account of investor to his another account**

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[(i) Details of the transaction

An investor holding securities in his one account transfers such securities to another. In case where securities are transferred from singly owned account to another singly owned account that may be maintained with same or different participant or from a joint account to another joint account with same combination of joint holders this will be treated as portfolio transfer as no change has occurred in overall portfolio of the investor. However, in case of transfer of securities from a singly owned or joint account to an account where ownership structure is different, such transfers shall be treated as disposal.

(ii) Tax treatment

In case of portfolio transfer where ownership of securities does not change, no capital gain tax shall be computed. In such a case the date and cost of acquisition of the securities shall not be changed owing to such portfolio transfer.

In all other cases, including transfer by investor from one fund in an Asset Management Company to another fund maintained by same or another Asset Management Company, such transfer shall be treated as disposal and shall be taxed accordingly.]

(h) Securities lending and borrowing (SLB)

(i) Details of the transaction

An investor borrows securities from a person holding such security for a specified period under an outright purchase and re-sale contract. Investor sells the borrowed security in the market and on or before contract completion date repurchases it to

¹ Sub-clauses (i) and (ii) substituted by the SRO 1145(I)/2016 dated 7th December, 2016. The substituted sub-clauses read as follows:-

[(i) Details of the transaction

An investor holding shares in his one account transfers shares to another. In case where shares are transferred from singly owned account to another singly owned account that may be maintained with different participant or from a joint account to another joint account with same combination of joint holders this will be treated as portfolio transfer as no change has occurred in overall portfolio of the investor. However, in case of transfer of shares from a singly owned or joint account to an account where ownership structure is different, such transfers shall be treated as disposal.

(ii) Tax treatment

In case of portfolio transfer where ownership of shares does not change, no capital gain tax shall be computed. Whereas in all other cases, such transfer shall be treated as disposal and shall be taxed accordingly.]

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return to the lender. The borrowing investor while returning the security to the lender pays financial charges for the period of use of security.

(ii) Tax treatment

In accordance with rule 13L(1)(b), the net difference in the hands of the borrower resulting in completing the whole transaction, including the financial charges incurred on borrowing the securities, is to be treated as capital gain or loss, as the case may be. The income of the lender, being mark-up income, shall not be subject to capital gain tax.

(iii) Example

A borrowed 1,000 shares from B for short term. The agreed value of the borrowed shares is Rs.100 per share on which mark-up for the specified period is to be paid by the borrower at the time of returning the borrowed securities. A sold such borrowed securities at Rs.101 per share and subsequently on the date agreed to return the shares to the lender, re-purchased 1000 shares at Rs.90. At the time of settlement, the borrower also paid a sum of Rs.2 per share as mark up on borrowed security to the lender ¹ [(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)].

Net gain / loss of the borrower	No of shares	Price	Amount
Sale of borrowed shares	1,000	101	101,000
Repurchase of shares and returned to the lender	(1,000)	90	(90,000)
0.50% of sale proceeds as incidental expenses on sale			(505)
0.50% of repurchase price being incident expenses on acquisition			(450)
Financial cost paid to the lender		2	(2,000)
Net gain / (loss)	<u>0</u>		<u>8,045</u>
Tax to be collected @ 10% on net gain			<u>804.50</u>
Financial income of the lender			<u>2,000</u>
No CGT to be collected			<u>0</u>

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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For the lender, on return of the borrowed shares by the borrower, the cost and date of acquisition shall remain the same as was before lending the shares to the borrower.

(i) **Transfer / transmission upon death**

(i) **Details of the transaction**

Upon death of an individual, the securities held are transferred to the executor or beneficiary.

(ii) **Tax treatment**

In accordance with section 79 of the Ordinance, no gain or loss is recognized on transmission of an asset to an executor or the beneficiary on the death of a person. Accordingly, no capital gain tax is required to be computed and collected at the time of such transfer. The date of acquisition and cost of the ¹[securities] in the hands of executor or beneficiary will be the same as was in the hands of deceased person.

(j) **Transfer for / against GDRs**

(i) **Details of the transaction**

A person holding shares of a company, for which GDR is issued, may deposit the shares with the Depository for issuance of shares. Conversely, the GDR issued may either be redeemed at specified time or cancelled before time in which case the Depository issues shares to the GDR holder.

(ii) **Tax treatment**

When the person deposits shares into the Depository and get issued GDRs, the shares will be taken as disposed of and consequently, capital gain will be required to be computed. Since the value of GDRs issued will not be available to NCCPL, therefore, the market price (day-end price) of the date of transfer shall be taken as consideration received by the person for the purpose of computation and collection of capital gain tax.

Similarly, when GDRs are converted into shares, the deposit of shares in the person's account shall not be a taxable event, being an acquisition of shares. However, as the value for which GDRs converted into shares will not be available with NCCPL, therefore, the cost of acquisition for such shares shall be taken

¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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the market price (day- end price) of the date on which the shares are deposited.

(k) **Gift (to family members or to members other than family members)**

(i) **Details of the transaction**

Securities may be transferred from an investor's account to another account belonging to his family or another member not belonging to family by reason of a gift, by use of reason code established under Central Depository System ¹[or similar code in Asset Management Companies and PMEX system].

(ii) **Tax treatment**

In accordance with section 79 of the Ordinance, no gain or loss is recognized on disposal of an asset by reason of a gift of the asset. Accordingly, such transfer will not attract capital gain tax. The date of acquisition and cost of the securities shall remain same in the hands of transferee as were in the hands of transferor.

(l) **Reversal of erroneous transfers**

(i) **Details of the transaction**

Sometime, securities may be transferred from one investor's account erroneously, which are then returned from the participants account to whom such erroneous delivery is made.

(ii) **Tax treatment**

If at the time of transaction such an error is not identified, NCCPL will compute and collect tax on transfer of ²[securities] at first stage, if applicable. However, since subsequent reversal of erroneous transfers is not due to disposal therefore such rectification of mistake to correct the inventory in participants' accounts will not be considered as taxable event.

(iii) **Example**

A sold 500 shares which were bought by B. Erroneously, 5,000 shares were transferred from A's account to C's account. On detection of error, C' returns 5,000 shares to A and then A transfers 500 shares to B.

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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At the time of first transfer of 5,000 shares the system will record the transaction and compute capital gain tax, if applicable. Subsequent reversals, will be made through erroneous transfer reason code, and being there no actual disposal involved, no gain or loss shall be computed in the case of transfer of shares from C to A and then A to B.

The respective persons, if need arises, may seek adjustments for actual results in their return of income, including refund for excess collection of tax due to erroneous transfer by the investor.

(m) Global custodian related market based transaction

(i) Details of the transaction

Foreign institutional investors not only deal in shares for their own account but also on behalf of other investors through global custodians.

(ii) Tax treatment

¹[CGT shall be charged to the final settlement account of the person settling the underlying trade and such clearing member shall be responsible to collect and deposit with NCCPL, CGT computed on such transactions].

²[(iii) Example:

ABC Company, a foreign institutional investor, sells 20,000 shares of XYZ Company on its own behalf and on behalf of other investors as follows ³[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

Name	Qty	Capital Gain/ (Loss)	Holding Period (days)	Rate	Capital Gain Tax	First Settlement Account	Final Settlement Account for CGT Collection
ABC Co.	8,000	Rs.35,000	300	12.5%	Rs.4,375	ABC Company– Proprietary UIN	ABC Company

¹ Substituted for "Provisions of Eighth Schedule to the Ordinance shall not apply on the transactions of foreign institutional investor" by SRO 161(I)/2015, dated February 23, 2015.

² Sub-clause (iii) inserted by SRO 161(I)/2015, dated February 23, 2015.

³ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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Mr. P	5,000	Rs.31,000	390	10%	Rs.3,100	ABC Company-IBD UIN	Mr. P
Mr. Q	3,000	Rs.(11,000)	410	NA	NA	ABC Company-IBD UIN	Mr. Q
Mr. R	4,000	Rs.27,000	750	0%	0	ABC Company-IBDUIN	Mr. R
Total	20,000				Rs,7,475		

As illustrated above, foreign institutional investors (ABC Company) sold shares, on its own behalf and on behalf of other investors. Thus, capital gain tax shall be charged to the final settlement account of the person settling the underlying trade and such clearing member shall be responsible to collect and deposit with NCCPL CGT computed on such transactions. Further, IBD UIN of foreign institutional investor used as a transitional account shall be exempt from capital gain tax.

Similarly, for purchase transactions, final settlement account shall be used for the purpose of inventory maintenance of the clients of foreign institutional investors and inventory shall not be maintained for the IBD UIN of foreign institutional investor.]

(n) **Failure in delivery or payment**

(i) **Details of the transaction**

Where a person has sold the securities but unable to settle the transaction by delivery, as per stock market mechanism, the securities are bought from another investor and delivered to the buyer(s). The person in default is charged with certain penalties or charges for his failure to complete the transaction.

Similarly, a buyer may default in making payment for securities purchased. The securities so purchased by him are retrieved and sold to settle his liability towards the seller.

(ii) **Tax treatment**

Where the seller fails to deliver securities, and the transaction is settled by purchase of securities from another investor to settle the transaction, the person in default shall not be treated as seller of the securities in accordance with criteria of section 75 of the Ordinance. Rather, the person from whom the securities were purchased to settle the transaction is to be taken as person disposing the securities and accordingly he will be subject to capital gain tax, if applicable.

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Where a buyer defaults in taking the delivery of security by not making payment due, the securities sold on his behalf will be taken as disposal by him and if any gain arises in the hands of buyer in default such gain will be subject to capital gain tax, if applicable.

(o) **Failed/ un-affirmed transaction**

(i) **Details of the transaction**

Clearing Member (CM) of one stock exchange (Originating CM) deals with a CM of another stock exchange (Transacting CM) for sale or purchase of shares. When, the Originating CM does not confirm the transaction to the NCCPL, NCCPL completes the transaction by executing sale or purchase through Transacting CM. To complete the transaction, shares are delivered to/from the account of Transacting CM.

(ii) **Tax treatment**

Since such transactions are settled by the Transacting CM, NCCPL shall compute capital gain in respect of such transaction from such Transacting CM.

(p) **Pledge call**

(i) **Details of the transaction**

When a borrower defaults in payment to the lender, and ¹[securities] were pledged as collateral, the borrower is entitled to transfer such ²[securities] from the person in default to his own account.

(ii) **Tax treatment**

When the ³[securities] are transferred from the account of person in default to the lender's account, such transfer will be treated as disposal for tax purposes. The system price (day-end price) will be taken as deemed consideration for the purpose of computation of capital and tax thereon. Since no proceeds will be due to the person in default, thus, NCCPL may not be able to collect tax from such person. However, NCCPL shall report such capital gain and the amount tax, if any, in the statements.

¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

³ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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¹[(q) Disposal of bonus shares

(i) Details of the transaction.-

A company issues bonus shares to its shareholders, which are subsequently sold by the shareholder in the market.

(ii) Tax treatment.-

Effective from July 1, 2014 for computation of capital gain tax, the cost of bonus shares would be the price prevailing on first day of book closure (ex-bonus price). Subsequently, when such bonus shares are disposed of, such cost will be taken for computation of capital gain and tax thereon. Similarly, the cost of old shares would remain same before and after bonus shares are issued, and when the old shares are disposed of, such cost will be taken for computation of capital gain and tax thereon, even if these are sold prior to the crediting of bonus shares in the shareholder's account, but after the date of entitlement of bonus shares.

(iii) Example:-

A, being a client of a broker, has 4 shares of company A in his account. He acquired these shares on the 1st January, 2015 at Rs.20 per share. On the same day i.e. 01-01-2015, the company declared bonus shares @ 25%, and date of entitlement of the shares was declared as 1-04-2015 and the shares were to be credited in the account of A on 15-5-2015. The market value (ex-bonus price) of these shares on 31-03-2015 is Rs.25 per share. He disposed of 2 shares on the 15th April, 2015 at Rs.20 per share and the remaining 3 shares (including bonus share) @ Rs.20 on the 18th May 2015.

The cost of acquisition is deemed to include 0.50% of the acquisition cost as incidental expenses incurred and sale proceeds are deemed to include 0.5% of the consideration as incidental expenses.

NCCPL shall collect CGT as per following example ²[(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

¹ Clause (q) substituted by SRO 161(I)/2015, dated February 23, 2015.

² Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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Purchases /Acquisitions				Disposal		
Date	No. of shares	Price	Cost*	15 Apr 2015	18 May 2015	Total
1-Jan-15	4	20	80	2		2
1-Jan-15	Bonus shares issued @ 25% (Date of entitlement 01-04-15) (Date of credit 15-05-2015)				3	3
1-Apr-15	4	20	80			
15-May-15	1	25	25			
				2	3	5]
Selling price per share				20	20	
Sale proceed				40	60	100
Less: Cost				40	65	105
				0	(5)	(5)

(r) Right issue

(i) Details of the transaction

A Company may grant letter of rights to its shareholders to acquire further shares in the company at a given price. Such rights are credited to the respective shareholders account and such rights are also traded on stock exchange. A shareholder granted the right, or an investor who bought the right from the stock market, subscribe the shares of the company by making payment of given price of the shares. Shares so acquired may then be disposed of.

(ii) Tax treatment

When a person disposes of Letter of Rights (LORs) before subscription, the sale proceeds shall be treated as capital gain. Upon expiry/exercise of right, the disposal of LORs shall be recorded at zero price for the purpose of computation of CGT. Whereas normal sale/purchase of LORs shall be treated in a same manner as provided in clause (a).

When a person disposes shares acquired through right, the subscription cost of the right shares shall be treated as cost of acquisition of such shares and capital gain or loss shall be computed accordingly.

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(s) Merger

(i) Details of the transaction

Securities are moved pursuant to order or directive of authorities like SECP, SBP, High Court etc.

(ii) Tax treatment

Since no change of ownership of the shareholder is involved therefore such transfer will not be taken as taxable event and no CGT will be collected on such transfer.

(iii) Example

A holds 1,000 shares in ABC which he acquired at Rs.10 each on the 1st January, 2013. ABC merged into company XYZ through scheme approved by the High Court. XYZ issues 1 share for each 2 shares of company ABC. Consequently, in A's account, 1,000 shares in company ABC are replaced with 500 shares of company XYZ. The extinguishment of 1,000 shares in company ABC will be treated as tax neutral event, and 500 shares in XYZ will have the same cost base i.e. Rs.10,000 (Rs.20 per share). If subsequently, A sells shares of XYZ, capital gain will be computed taking into account the date of acquisition i.e. the 1st January, 2013. ¹[Similar treatment shall be applicable in case of merger of funds consequent of an order of court or SECP.]

(t) De-merger

(i) Details of the transaction

Consequent to the order of the court, SECP or State Bank of Pakistan, a company may de-merged and split into two companies. Consequently, the shareholding of existing company is also divided into shares of the two companies i.e. existing company and the new company. In Central Depository System, in a shareholders account the existing company's shareholding is reduced to the revised shareholding whereas new shareholding in the new company is also recognized.

(ii) Tax treatment

Pursuance to section 97A of the Ordinance, the splitting will be tax neutral event. The cost base of existing shareholding shall be divided in proportion to the revised shareholding in the existing company and the new company. The date of acquisition of

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.

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shares in the existing company will remain same for the revised shareholding in the two companies ¹[Similar treatment shall be applicable in case of demerger of funds consequent of an order of court or SECP.]

(u) Capital reduction / Splitting of shares / Conversion

(i) Details of the transaction

A company may consider reducing its paid capital or splitting the ²[securities] under the relevant laws. In such, the existing ³[investors] are either required to surrender the existing ⁴[securities] and obtain new ⁵[securities] in the ratio approved, or the existing ⁶[securities] are divided into specified numbers of new ⁷[securities].

(ii) Tax treatment

Since the existing ⁸[investors] are issued with new ⁹[securities] in exchange of their existing ¹⁰[securities] due to the corporate requirements, and no change in ownership occurs, therefore, the cancellation of existing ¹¹[securities] is not to be treated as 'disposal' for tax purposes. Further, the cost and date of acquisition of new ¹²[securities] will remain same, as it was for existing ¹³[securities].

(v) Specie dividend

(i) Details of the transaction

A company declares dividend in specie, whereby, the dividend is paid in the form of shares in a company (other than the shares of the company declaring dividend). Such shares held in the account of the company are transferred to the respective shareholders' account. The shareholders who received such shares in other company may then dispose of such shares.

¹ Added by the SRO 1145(I)/2016 dated 7th December, 2016.
² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
³ The word "shareholders" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁴ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁵ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁶ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁷ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁸ The word "shareholders" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
⁹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹⁰ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹¹ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹² The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.
¹³ The word "shares" substituted by the SRO 1145(I)/2016 dated 7th December, 2016.

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(ii) **Tax treatment**

When a person will be transferring shares in other company to its shareholders as specie dividend, then such shares will be taken as disposed of and will be subject to capital gain tax.

The shares will be added in the share holders' account and the cost ¹[of such shares shall be taken as zero], whereas, the acquisition date will be the date on which shares are credited. Such cost base shall be taken into account for computation of gain or loss at the time of disposal of shares received as specie dividend and original shares.

(w) **Offer for sale**

(i) **Details of the transaction**

Pursuant to section 61 of the Companies Ordinance, 1984, transactions for issuance or sale of securities can be carried out as offer for sale.

(ii) **Tax treatment**

When securities are issued by the company under offer for sale, the issuance is not a taxable event. The date on which such securities are credited to the investor's account shall be taken as acquisition date and the price paid for acquiring such securities shall be taken as cost of acquisition of such securities. Such date and cost base shall then be considered for computation of capital gains tax if such securities are disposed of by the investor subsequently.

If under offer for sale, a person disposes of securities held by him, then such disposal will be taxable event and subject to capital gains tax.

(x) **Court orders**

(i) **Details of the transaction**

There could be certain orders of the courts whereby transfer of securities may be required from an investor's account to another investor's account or any other person, e.g. deposit of securities with Nazir of the Court, transfer of securities in case of dispute among legal heirs, award of decree etc. etc.

¹ Substituted for "will be calculated as calculated for Bonus shares in Example 1.17.3," by SRO 161(I)/2015, dated February 23, 2015.

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(ii) Tax treatment

Capital gains tax on transfer under a court order will depend on the contents of the order. For example, in case of an order in dispute among legal heirs, the transfer of securities may not be taxable being covered under section 79 of the Ordinance. Similarly, in case of mergers or de-mergers, transfers would be tax neutral event. Whereas, in case of a decree against an investor, transfer of securities from his account may constitute taxable event.

NCCPL shall be responsible to compute capital gains tax, where a clearing member report transfer under a court order as taxable event through Central Depository System.

(y) Computation of investment amount for the purpose of rule 2 of the Eighth Schedule to the Ordinance

The period of investment and amount eligible under rule 2 of Eighth Schedule to the Ordinance shall be determined as per following examples ¹ [(below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions)]:

Example-1

Statement of Net Investment With Age - clause 2(1) of Eighth Schedule						
Date	Description	Cost of Investment	Value of open Derivatives Sale Position	Net Investment	No of days	Accumulative Investment
23-Apr-12	Opening Balance	5,000,000	1,000,000	4,000,000	24	4,000,000
17-May-12	Disposal	2,000,000)	-	2,000,000)	8	3,000,000
25-May-12	Disposal	-	1,500,000	1,500,000)	12	1,500,000
06-Jun-12	Acquisition	4,000,000	-	4,000,000	17	7,000,000
23-Jun-12	Disposal	5,000,000)	-	5,000,000)	7	2,000,000
30-Jun-12	Closing balance	2,000,000				

Sorted in Descending Order		Calculation of Time Weighted Average			
No of days	Accumulative Investment	No of days	Accumulative Investment	Product	Time Weighted Average
17	7,000,000	17	7,000,000	119,000,000	
24	4,000,000	24	4,000,000	96,000,000	

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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8	3,000,000	4	3,000,000	12,000,000	
7	2,000,000	45		227,000,000	
12	1,500,000	Time Weighted Average = Total product/No of days			5,044,444

As per clause 2(1), of the Eighth Schedule, amount of investment made prior to April 23, 2012 shall be considered as investment for the purposes of the said clause. The investment has to remain invested for at least 45 days. The above example indicate that amount invested has increased during the 45 days and therefore it is established that the amount of investment as on April 23, 2012 i.e. Rs.4,000,000 remains invested for 45 days till June 30, 2012. If it has been decreased from Rs.4,000,000, the decreased amount should have been taken for the purposed of the said clause 2(1).

Example-2

Statement of Net Investment With Age - clause 2(2) of the Eighth Schedule						
Date	Description	Cost of Investment	Value of open Derivatives Sale Position	Net Investment	No of days	Accumulative Investment
24-Apr-12	Acquisition	10,000,000		-10,000,000	14	10,000,000
08-May-12	Disposal	(2,000,000)	500,000	(2,500,000)	17	7,500,000
25-May-12	Disposal	(3,000,000)		(3,000,000)	30	5,000,000
24-Jun-12	Acquisition	4,000,000		4,000,000	29	9,000,000
23-Jul-12	Disposal	(1,000,000)	1,500,000	(2,500,000)	258	6,500,000
07-Apr-13	Acquisition	500,000		500,000	416	8,500,000
28-May-14	Disposal	(6,000,000)		(6,000,000)	31	2,500,000
28-Jun-14	Acquisition	12,000,000		12,000,000	1	14,500,000
29-Jun-14	Disposal	(2,000,000)	3,000,000	(5,000,000)	1	9,500,000
30-Jun-14	Closing balance	12,500,000	5,000,000	7,500,000		

Sorted in Descending Order	
No of days	Accumulative Investment
1	14,500,000
14	10,000,000
1	9,500,000
29	9,000,000
416	8,500,000
17	7,500,000
258	6,500,000

Calculation of Time Weighted Average			
No of days	Accumulative Investment	Product	Time Weighted Average
1	14,500,000	14,500,000	
14	10,000,000	140,000,000	
1	9,500,000	9,500,000	
29	9,000,000	261,000,000	
75	8,500,000	637,500,000	
120		1,062,500,000	

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30	5,000,000		
31	2,500,000		8,854,167
		Time Weighted Average = Total product/No of days	:]

¹[(z) Free of Payment transactions (transactions executed outside Pakistan).

Certain foreign institutional investors holding shares may sell through negotiated deal at a price agreed with the buyer outside Pakistan e.g. a strategic sale and purchase of shares to acquire or dispose of controlling shares. Such transactions are reported to respective clearing member of foreign institutional investors to transfer the shares from seller account to buyer account. In such transactions, respective clearing member does not know the transaction price and merely transfers shares from one account to other on the instructions of its foreign client.

Respective clearing member receiving the instructions from foreign institutional investors shall be responsible to report such transactions in the negotiated deal market at the relevant stock exchange through a stock broker in the manner prescribed by such stock exchange or through reporting interface provided by NCCPL for this purpose. The price reported as selling price or the market price (day-end price of the date of transaction), whichever is higher, shall be taken into account to compute capital gain on the basis of holding period of such securities as illustrated in clause (d).

(za) Capital gains on disposal of debt security

Tax treatment

By including debt securities in the definition of security in section 37A, the gain or loss on disposal of debt securities shall be computed, collected and paid as provided in Eighth Schedule, unless opted out with the approval of Commissioner. However companies shall not be subject to this regime and will continue to be taxed as in the past with the rates applicable to the companies and not the rates as amended in Division VII of Part I of First Schedule. Individuals on the other hand shall be subject to mechanism as laid down in the Eighth Schedule to the Ordinance, in respect of debt securities for which settlements are undertaken by NCCPL.]

¹ Clauses "(z) and (za)" inserted by SRO 161(I)/2015, dated February 23, 2015.

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¹[(zb) **Sales transactions of securities of private/public unlisted company after its conversion into listed company:-**

(i) **Detail of the transaction**

An investor, holding such securities, sells securities in a stock exchange. The transaction is settled by transferring the securities sold from his account maintained in Central Depository System to the investor buying the securities with credit of sale proceeds to the account of investor disposing of the securities.

(ii) **Tax treatment**

Disposal of security is to be taken as taxable event, at settlement date. Capital gain will be computed by applying FIFO method. Capital Gain shall be chargeable to tax as per section 37A read with rates specified in Division VII of Part I of the First Schedule of the Income Tax Ordinance, 2001.

(iii) **Example**

(a) A, being a client of a broker, has 1,000 shares of company ABC in his account. He acquired 1,000 shares on the 1st January, 2013 at Rs. 10 per share when the Company was private/public unlisted company having face value of share of Rs. 10 and transfers the same in electronic form with CDC on 1st February, 2013. ABC Company listed on stock exchange on 1st July, 2015 at a listing price of Rs. 20. He disposed of 500 shares on 1st January, 2016 at Rs. 25 per share and 500 shares on 8th February, 2017 at Rs. 30 per share.

(b) NCCPL shall compute capital gain and tax thereon, if any in the following manners:

(c) Date of acquisition will be based on CDS data while face value will be entered as cost of acquisition from ready board quotations:

Purchases / Acquisitions				Disposal		
Date	No. of shares	Price	Cost*	1 st Jan, 2016	8 th Feb, 2017	Total
1-Jan-13	1,000	10	10,000	500	500	1,000

Selling price per share

25

30

=====

¹ Inserted by the S.R.O. 498(I)/2016 dated 27th July, 2016.

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Sale proceed	12,500	15,000	27,500
Less: Cost	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>
Difference	7,500	10,000	17,500
Less: 0.50% of sale proceeds as expense	<u>62.50</u>	<u>75</u>	<u>137.5</u>
Capital gain	7,437.5	9,925	17,362.5
Holding period	1,095	1,499	=====
Tax rate applicable	<u>7.5%</u>	<u>0%</u>	
Tax to be collected	<u>557.81</u>	<u>-</u>	<u>]</u>

**¹[PART IV
COMPUTATION AND COLLECTION OF TAX
UNDER SECTIONS 7C AND 7D**

13Q. Application.- This Chapter provides for the mode and manner for collection of tax under sections 7C and 7D from builders and developers, the functions and responsibilities of the authorities approving, suspending and cancelling No Objection Certificates (NOC) to sell and the matters connected and ancillary thereto.

13R. Definitions.- For the purpose of sections 7C and 7D and for this Chapter,-

- (a) "authority" includes:-
- (i) the Chief Executive of a building control authority as defined in respective Federal or Provincial law regarding approval, construction and completion of buildings and development of land; or
 - (ii) the Executive Officer of the Cantonment where the Cantonments Act, 1924 (Act II of 1924) applies; or
 - (iii) the Executive Officer of a municipal corporation or municipal committee responsible for approving land development or building construction plan within municipality; or
 - (iv) the District Officer (Revenue) of a district responsible for approving land development or building construction plan within district; or

¹ Added by the S.R.O 787(I)/2016 dated 24th August, 2016.

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- (v) a body corporate or council, or any department of such body corporate or council, or any Government department or functionary or any organization which acts as an authority for approving the building or land development plans for such area by or under any law.
- (b) “builder” means a builder as defined in the Federal and respective Provincial laws regarding approval, construction and completion of buildings and includes any person engaged in the construction of building or otherwise and disposes of newly constructed or renovated building within a year of its construction or renovation;
- (c) “building” means a building or part thereof and includes all fittings, fixtures, installations, signs and display structures of the building, but does not include any building notified by the Board.

Explanation.- It is hereby declared and without limiting the generality of this clause that building includes any building whether house, apartment, residential plaza, shopping plaza, office, shop, banglow, villa, duplex or any built up structure under whatever name.

- (d) “developer” means a developer as defined in the Federal and respective Provincial laws regarding development of land for the purposes of residential or commercial plotting and includes any person engaged in developing of plot or plots of any kind either for itself or otherwise but does not include any land development notified by the Board.
- (e) “Inspector General of Registration” means Inspector General of Registration as defined in Part II of Registration Act, 1908 (XVI of 1908) and includes Provincial Inspector Generals of Registration, Registrars and Sub-Registrars of districts and sub districts, towns as notified by the provincial governments.

13S. Advance tax on builders and developers.- Every authority prescribed under sub-rule (a) of rule 13R shall, at the time of approval of a land development plan or of a building construction plan and before issuing NOC to sell, collect advance tax at the rate of five percent of the tax liability computed at the rates specified in Division VIIIA or Division VIIIB of Part I of the First Schedule to the Ordinance, from a builder or a developer as the case may be.

13T. Mode and manner for payment and collection of tax from builders.— Every builder after obtaining approval of a building plan or of a revised building plan from the authority and NOC to sell, shall furnish on line a copy of building plan and evidence of partial payment of five percent tax to the Chief Commissioner along with computation of final tax liability on the basis of covered area as per rates provided in Division VIIIA of the First Schedule to the Ordinance. The Chief Commissioner shall, after being satisfied that the rates are applied

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correctly and after making such inquiry as he thinks fit, shall online issue a schedule of advance tax installments to be paid by the builder in accordance with rule 13U.

13U. Schedule of Installments for builders.-The Chief Commissioner shall, upon online application of the builder as prescribed in rule 13V, online issue the schedule of equal Installments on four-monthly basis within thirty days of the application:

Provided that the duration of payment of tax shall commence from the date of issuance of NOC to sell till the date of completion of building or building project in the approval plan:

Provided further that provisions of this rule shall not apply if a builder opts to pay the entire tax liability in lump sum.

13V. Application for payment of tax in installments by builders.- The builder shall online apply for the payment of installments under this Chapter through the following application form.-

APPLICATION FOR ISSUANCE OF SCHEDULE OF INSTALLMENTS FOR PAYMENT OF TAX U/S 7C OF THE INCOME TAX ORDINANCE 2001 READ WITH RULE 13T OF INCOME TAX RULES 2002

1.	Name of the builder/ owner	
2.	NTN/CNIC (Attach copy of CNIC)	
3.	Name of project/ building (if any)	
4.	Address of the project/ building	
5.	Phone Number	
6.	Mobile Number of builder/ owner	
7.	Email Address	
8.	Name(s), CNIC and office Address(es) of Member(s)/ Director(s) of AOP/ Company (if applicable)	
9.	Category	(commercial/ residential & offices/ dual)
10.	Commercial area of building	
11.	Residential area of building	
12.	Total Area of building	
13.	Total final tax liability	Rs.
14.	Less Tax paid @ 5% on approval	Rs.
15.	Balance tax to be paid in equal four monthly installments	Rs.
16.	Duration of the project in months	Months
17.	Amount of each installment	Rs.
	i. 1st installment due on - / - / -	Rs.
	ii. 2nd installment due on - / - / -	Rs.
	iii. 3rd installment due on - / - / -	Rs.
	iv. 4th installment due on - / - / -	Rs.

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	v.	Rs.
	vii.	
	viii.	

I, _____, CNIC No _____, in my capacity as self/Member/Member of Association of Persons/Director or Principal officer of company do solemnly declare that to the best of my knowledge and belief, the information given in this application under Rule 4 of Part II of the Tenth Schedule to the Income Tax Ordinance 2001 is/ are correct and complete in accordance with the provisions of section 99B read with Tenth Schedule to the Income Tax Ordinance, 2001.

Name _____
CINC _____
Date _____

13W. Responsibilities of the Authority.- The authority shall have the following responsibilities.-

- (i) No approval plan shall be issued unless five percent of the tax has been collected under rule 3;
- (ii) The authority shall inform the Chief Commissioner Inland Revenue in writing about approval of new land development and building construction plans on quarterly basis;
- (iii) The authority shall suspend or cancel the building plan on the written request of the Chief Commissioner in case of default in payment of installments under these rules;

Provided that the Chief Commissioner shall take this action after consultation with Association of Builders and Developers (ABAD); and

- (iv) The authority may revoke suspension or cancellation under sub-rule (ii) above as the case may be, on the written direction of the Chief Commissioner.

13X. Responsibility of the Inspector General of Registration.- (1) No transfer of building or built up units to the buyers shall be effected unless the builder shall furnish NOC from the Chief Commissioner for payment of tax dues.

(2) Provisions of sub-rule (1) shall not apply in case a builder pays one hundred and fifty percent of the tax liability to be computed in accordance with Division VIII A of the First Schedule.

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(3) For the purpose of sub-rule (2) the Inspector General of Registration shall be responsible to collect and deposit tax and all the provisions of section 161 shall apply mutatis mutandis.

13Y. Responsibilities of the Builder.- (1) The builder shall online furnish to the Chief Commissioner a copy of approved construction plan and evidence of tax collection by the authority on the last day of the calendar month in which such plan is approved or within a week if the approved plan is issued in the last week of the calendar month.

(2) The builder shall furnish to the Chief Commissioner a copy of tax payment challan within one week of due date of each installment as per the schedule of payment of installment.

(3) The builder shall be tax withholding agent on making any payment for which tax withholding is provided under Chapter X and Chapter XII to the Ordinance which includes payment on account of salaries to employees, supplies, services and contract.

13Z. Adjustment of withholding taxes by builders.- The builder shall not be entitled to claim adjustment of withholding tax collected or deducted under any other head during the year.

13ZA. Mode and manner for payment and collection of tax from land developers.— (1) Every land developer after obtaining the approval of the development plan or a revised development plan from the authority and NOC to sell, shall online furnish copy of development plan and evidence of payment of five percent tax to the Chief Commissioner along with computation of final tax liability on the basis of area proposed to be developed as per rates provided in Division VIII B of the First Schedule to the Ordinance. The Chief Commissioner shall, after being satisfied that the rates are applied correctly and after making such inquiry as he thinks fit, online issue a schedule of advance tax installments to be paid by the developer in accordance with rule 13ZB.

13ZB. Schedule of Installments for land developers.- The Chief Commissioner shall, upon online application of the developer as prescribed in rule 13ZC, online issue the schedule of equal Installments on four monthly basis within thirty days of the application:

Provided that the duration of payment of tax shall commence from the date of issuance of NOC to sell till the date of completion of development project:

Provided further that provisions of this rule shall not apply if a developer opts to pay the entire tax liability in lump sum.

13ZC. Application for payment of tax in installments by land developers: The developer shall online apply for payment of installments under these rules through the following form.-

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**APPLICATION FOR ISSUANCE OF SCHEDULE OF INSTALLMENTS FOR
PAYMENT OF TAX U/S 7D OF THE INCOME TAX ORDINANCE 2001 READ
WITH RULE 13ZA OF INCOME TAX RULES 2002**

1.	Name of the developer	
2.	NTN/CNIC (Attach copy of CNIC)	
3.	Name of land development project (if any)	
4.	Address of the project	
5.	Phone Number	
6.	Mobile Number of developer/ owner	
7.	Email Address	
8.	Name(s), CNIC and office Address(es) of Member(s)/ Director(s) of AOP/ Company (if applicable)	
9.	Category	(commercial/ residential & offices/ dual)
10.	Commercial area of project (Sq. yd)	
11.	Residential area of project (Sq. yd)	
12.	Total development area	
13.	Final tax liability	Rs.
14.	Less Tax paid @ 5% on approval	Rs.
15.	Balance tax to be paid in equal four monthly installments	Rs.
16.	Duration of the project in months	Months
17.	Amount of each installment	Rs.
	i. 1st installment due on - / - / -	Rs.
	ii. 2nd installment due on - / - / -	Rs.
	iii. 3rd installment due on - / - / -	Rs.
	iv. 4th installment due on - / - / -	Rs.
	v.	Rs.
	vii.	
	viii.	

I, _____, CNIC No _____, in my capacity as self/Member/Director of Association of Persons/ company do solemnly declare that to the best of my knowledge and belief, the information given in this application under Rule 4 of Part II of the Tenth Schedule to the Income Tax Ordinance 2001 is/ are correct and complete in accordance with the provisions of section 99B read with Tenth Schedule to the Income Tax Ordinance, 2001.

Name _____
CINC _____
Date _____

13ZD. Responsibilities of the Authority.- The authority shall have the following responsibilities:

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- (i) No approval of development plan shall be issued unless five percent of the tax has been collected under Rule 13W;
- (ii) The authority shall suspend or cancel the development plan on the written request of the Chief Commissioner in case of default in payment of installments under these rules:

Provided that the Chief Commissioner shall take this action after consultation with ABAD.
- (iii) The authority may revoke suspension or cancellation made under rule (ii) above as the case may be, on the written request of the Chief Commissioner.

13ZE. Responsibility of the Inspector General of Registration.- (1) No transfer of developed units to the buyers shall be effected unless the developer shall furnish NOC from the Chief Commissioner for payment of tax dues.

(2) Provisions of sub-rule (1) shall not apply in case a developer pays one hundred and fifty percent of the tax liability to be computed in accordance with rule Division VIII B of the Ordinance.

(3) For the purpose of sub-rule (2) the Inspector General of Registration shall be responsible to collect and deposit tax and all the provisions of section 161 shall apply mutatis mutandis.

13ZF. Responsibilities of the Land Developer.- (1) The developer shall online furnish to the Chief Commissioner a copy of approved land development plan and evidence of tax collection by it on the last day of the calendar month in which such plan is approved or within a week if the approved plan is issued in the last week of the calendar month.

(2) The developer shall furnish to the Chief Commissioner a copy of tax payment challan within one week of due date of each installment as per the schedule of payment of installment.

(3) The developer shall be tax withholding agent on making any payment for which tax withholding is provided under Chapter X and Chapter XII to the Ordinance which includes payment on account of salaries to employees, supplies, services and contract, etc.

13ZG. Adjustment of withholding taxes.- The land developer shall not be entitled to claim adjustment of withholding tax collected or deducted under any other head during the year.

13ZH. General provisions for builders and developers.- (1) If a building or a land development project is stopped by any court order or by any government agency during construction of building or land development, the payment of subsequent installments shall stand suspended till the time the stay order is vacated.

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(2) If a builder or a developer fails to pay three consecutive installments within due time, the Commissioner shall issue a notice in writing and copy thereof shall be endorsed to Association of Builders and Developers ABAD. In case of no response or unsatisfactory reply, a committee of three members shall be constituted by the Chief Commissioner which shall comprise one member from ABAD. The committee shall decide further action as deemed fit.

(3) If a building or land development project is disposed off during construction or development, the seller and purchaser shall jointly submit an application in writing to the Chief Commissioner. The Chief Commissioner shall issue NOC after satisfying that the due tax was paid by the seller. The remaining installments of tax shall be paid by the successor-purchaser of the under construction building or under developed land on the terms of schedule of payment of installments issued earlier to the predecessor-seller by the Chief Commissioner. There after all the provisions of this schedule shall apply to the successor-purchaser.

(4) The Commissioner shall exercise all powers relating to provisions containing recovery of tax, advance tax, default surcharge and prosecution as laid down in Chapter X and in Chapter XII to the Ordinance, in case of any default of non-payment, short payment or late payment of any tax collected or collectable, paid or payable under this Chapter.]

¹[(zc) Setoff of losses in case of investors having securities of multiple categories: Details of transaction:

An investor holds various securities i.e. shares of company listed in Pakistan Stock Exchange [PSX], units of open ended mutual funds and future commodity contracts traded at PMEX exchange. The investor has arrived at capital gain in case of certain securities while also incurred capital loss on other securities that is eligible for setoff with capital gain arrived at during the period on other securities.

(i) Tax Treatment:

Effective from 1 July 2016, units of open ended mutual funds and future commodity contracts are brought in the ambit of Eighth Schedule under NCCPL. Accordingly the investors will be entitled to have the capital loss adjusted against the capital gain in terms of Rule 13N(6) while NCCPL will calculate capital gain tax liability of net capital gain position i.e. after adjustment of capital losses for the year in terms of Rule 13N(10).

(ii) Example:

The examples in respect of above are given below (below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions):

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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Example 1:

Client Name: Ahmed Ali
 UIN: 3520211111119
 Financial Year: July 2016 to June 2017
 Month: September 2016

Description	Tax Obligation AMC-FUND-1		Tax Obligation PMEX		Tax Obligation PSX		Net Tax Obligation	
	Gain/(Loss)	Tax	Gain/(Loss)	Tax	Gain/(Loss)	Tax	Gain/(Loss)	Tax
Tax Position computed by NCCPL	100,000	10,000	200,000	20,000	(150,000)	0	150,000	15,000
Loss Allocation	(50,000)		(100,000)		150,000	0		
Net Tax	50,000	5,000	100,000	10,000	0	0	150,000	15,000
Tax Collection Demand		5,000		10,000				

In the above example, after adjustment of capital loss proportionally (In proportion of capital gains) during the month, NCCPL shall demand Rs 5,000 from AMC-1 and Rs 10,000 from PMEX.

Example 2:

Client Name: Ahmed Ali
 UIN: 3520211111119
 Financial Year: July 2016 to June 2017
 Month: February 2017

Balance as of December 31, 2016		CGT Computation PSX- February 2017		CGT Computation- PMEX- January 2017		Net CGT as of February 2017	
Gain/(Loss)	CGT collection from PMEX	Gain/(Loss)	CGT	Gain/(Loss)	CGT	Gain/(Loss)	CGT
100,000	10,000	50,000	5,000	(70,000)	NIL	80,000	8,000

In the above example, it is assumed that CGT of Rs. 10,000 has been collected by NCCPL from PMEX till December, 31 2016. Now, in the month of February, the investor has capital gains arising on disposal of listed securities at PSX and resulting tax liability on such gains Rs 5,000. However, due to net loss of Rs. (70,000) as reported by PMEX for respective investor, NCCPL will determine net capital gain of Rs. 80,000 (100,000+50,000-70,000) as at February 28, 2017 with net tax liability of Rs. 8,000. But as NCCPL has already collected Rs 10,000 from PMEX as at December 31, 2016 therefore, NCCPL will refund Rs. 2,000 (10,000-8000) to the PMEX.]

¹[(zd) Future Commodity contracts entered into by the member of PMEX:

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

CHAPTER - II DETERMINATION OF INCOME - HEADS OF INCOME

(i) Details of transaction:

A member of PMEX has entered into future commodity contracts which are traded at PMEX. These can either be settled in cash or through actual settlement. Capital gains tax would have to be worked out in accordance with applicable legal framework.

(ii) Tax Treatment:

Effective from 1 July 2016, future commodity contracts entered into by the member of PMEX are brought in the ambit of Eighth Schedule under NCCPL. Accordingly NCCPL will calculate and determine capitals gain tax liability on these contracts in terms of Rule 13N.

(iii) Examples:

The examples in respect of above are as under (below rates are hypothetical and used solely for understanding purposes, therefore, rate as per Division VII of Part I of First Schedule will be applicable in case of actual transactions):

Example 1. Cash settled future commodity contracts:

Capital Gain Loss and CGT Working

Date	Transaction	No of contracts	Contract Price \$	Day end Price (\$)	Exchange Rate (USD to PKR)	Gain/ (Loss) in USD	Gain/ (Loss) in PKR	CGT @ 5%
		A		B	C			
7/1/2016	Purchase	1	14.5	15	105	0.50	52.50	2.63
7/2/2016				15.5	105.5	0.50	52.75	2.64
7/3/2016				14.9	105.3	(0.60)	(63.18)	(3.16)
7/4/2016	Sale	1	16	16.5	105.3	1.10	115.83	5.79
Total						1.50	157.90	7.90

Example 2. Delivery settled future commodity contract- Contract sold before settlement date without physical delivery:

Investor	Date	Transaction	Contract Name	Quantity	Price Rs
A	1-Jul-16	Purchase	TOLA GOLD MON	1	50,100
A	4-Jul-16	Sale	GOLD GOLD MON	1	52,500
Gain on sale					2,400
Applicable tax rate					5%
Capital gain					120

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Example 3. Delivery settled future commodity contract- Settled at settlement dates:

Investor	Trade Date	Settlement Date	Transaction	Contract Name	Quantity	Price PKR
A	1-Jul-16	8-Jul-16	Purchase	TOLA GOLD FRI	1	50,100
A	4-Jul-16	11-Jul-16	Purchase	TOLA GOLD MON	1	51,000
A	11-Jul-16	13-Jul-16	Sale	TOLA GOLD WED	1 Tola	52,500

Commodity Name	Units	Inventory Date	Inventory Value
Tola Gold	1 Tola	8-Jul-16	50,100
Tola Gold	1 Tola	11-Jul-16	51,000
Average value			50,550

Monday Contract is settled on next Monday and Tuesday contract on next Tuesday. Upon settlement, funds and inventory is moved.

Capital Gain Loss Computation

Sale Quantity	1 Tola
Selling Price	52,500
Sale Value	52,500
Less : Cost	50,100
Capital Gain / (Loss)	2,400
Tax rate applicable	5%
Tax to be collected	120

Example 4. Delivery settled future commodity contract- Settled at settlement dates:

Opening Inventory at June 30, 2016

Commodity Name	Units	Inventory Date	Purchase Price	Inventory Value
Tola Gold	5 tola	5-Jan-16	52,000	260,000
Tola Gold	10 tola	12-Mar-16	51,500	515,000

Purchase after June 30, 2016

Commodity Name	Units	Inventory Date	Purchase Price	Inventory Value
Tola Gold	1 Tola	8-Jul-16	50,100	50,100
Tola Gold	1 Tola	11-Jul-16	51,000	51,000

Total Inventory for sale

Commodity Name	Units	Inventory Date	Purchase Price	Inventory Value
Tola Gold	5 tola	5-Jan-16	52,000	260,000
Tola Gold	10 tola	12-Mar-16	51,500	515,000
Tola Gold	1 Tola	8-Jul-16	50,100	50,100
Tola Gold	1 Tola	11-Jul-16	51,000	51,000

17

876,100

In this case, capital gain loss in the above mentioned example 3, on 13-Jul-2016 shall be computed as under :

Capital Gain Loss Computation

Sale Quantity	1 Tola
Selling Price	52,500

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Sales Value	52,500
Less : Cost	52,000
Capital Gain / (Loss)	500
Tax rate applicable	5%
Tax to be collected	25

Example 5. Deposit of commodity and sale thereof:

		Contract Day end Price
1-July-2016	Monday	50,150

In this case deemed value of 10 tola gold deposited on July 1, 2016 shall be as under :

Commodity Name	Units	Inventory Date	Deemed Purchase Price	Inventory Value
Tola Gold	10 Tola	1-Jul-16	50,150	501,500

Capital Gain Loss Computation

Sale Quantity	4 Tola
Selling Price	52,500
Sale Value	210,000
Less : Cost	200,600
Capital Gain / (Loss)	9,400
Tax rate applicable	5%
Tax to be collected	470

Example 6. Physical commodity deposited but withdrawn later:

An investor deposits 10 tola gold on July 1, 2016 in the vault and withdraws 5 Tola after 4 days.

The withdrawal would be considered as a tax neutral event. No capital gains tax implications would arise. The remaining inventory would be valued at applicable cost for the purpose of any future capital gains tax calculation.]

¹[(ze) Acquisition of shares in Book Building /Initial Public Offer (IPO) and subsequent sale:

(i) Details of the transaction:

Shares are offered by company in an IPO including book building. The shares are subscribed and allotted at the applicable price. These can later be sold by the investors.

(ii) Tax treatment:

Capital gain will be computed by applying FIFO method. Capital Gain shall be chargeable to tax as per section 37A read with

¹ Inserted by the SRO 1145(I)/2016 dated 7th December, 2016.

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rates specified in Division VII of Part I of the First Schedule of the Income Tax Ordinance, 2001.

(iii) Example:

XYZ Company offered shares in an IPO on 1 June 2016 and the company's shares started trading at PSX from 15 July 2016. Mr. A, has acquired 1,000 shares having a face value of Rs 10 each at Rs20 per share being the publically offered IPO price. The shares have been sold at PSX on 30 June 2019 at Rs 70 per share.

Capital gains tax will be calculated as follows. (The tax rate used in this example is hypothetical. In case of actual transaction the rates as per Division VII of Part I of the First Schedule at the time of sale shall be applicable).

Cost of acquisition	(1,000 x 20)	Rs 20,000
Sales proceeds	(1,000 x 70)	Rs. 70,000
0.5% of sales proceeds as expense		Rs 350
Capital gain		Rs 49,650
Holding period		1124 days
Applicable rate		7.5%
Capital gains tax liability		Rs 3,724]

CHAPTER - III

PERSONS

14. Resident individual.-

- (1) This rule applies for the purposes of section 82, which provides for the determination of persons as resident individuals.
- (2) The following rules apply for the purposes ¹[] of section 82 in computing the number of days an individual is present in Pakistan in a tax year, namely:-
 - (a) subject to clause (c), a part of a day that an individual is present in Pakistan (including the day of arrival in, and the day of departure from, Pakistan) counts as a whole day of such presence;
 - (b) the following days in which an individual is wholly or partly present in Pakistan count as a whole day of such presence, namely:-
 - (i) a public holiday;
 - (ii) a day of leave, including sick leave;
 - (iii) a day that the individual's activity in Pakistan is interrupted because of a strike, lock-out or delay in receipt of supplies; or
 - (iv) a holiday spent by the individual in Pakistan before, during or after any activity in Pakistan; and
 - (c) a day or part of a day where an individual is in Pakistan solely by reason of being in transit between two different places outside Pakistan does not count as a day present in Pakistan.

¹ Words "of clauses (a) and (b)" omitted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER – IV

TAXATION OF FOREIGN-SOURCE INCOME OF RESIDENTS

15. Foreign income tax.-

- (1) This rule applies for the purposes of sections 102 and 103, which provide resident persons with relief from international double taxation.
- (2) A foreign levy is a foreign income tax if the following conditions are satisfied, namely:-
 - (a) the levy is a tax; and
 - (b) the tax is substantially equivalent to the income tax imposed by the Ordinance.
- (3) Subject to sub-rules (4) and (5), a foreign levy is a tax if it requires a compulsory payment pursuant to the authority of the foreign country to levy taxes.
- (4) A penalty, fine, interest or similar obligation is not a tax for the purposes of this Chapter.
- (5) A foreign levy is not a tax to the extent that a person subject to the levy receives or is entitled to receive, directly or indirectly, a specific economic benefit from the foreign country in exchange for the payment pursuant to the levy.
- (6) Subject to sub-rule (7), a foreign tax is substantially equivalent to the income tax imposed under the Ordinance if the following conditions are satisfied, namely:-
 - (a) the tax is imposed in respect of events that would result in the derivation of income, gains or profits under the Ordinance;
 - (b) the taxable amount is computed under the foreign tax by subtracting from gross receipts any significant expenses and the depreciation or amortization of capital costs attributable to such receipts, or, where the tax is imposed under the foreign law or any other basis; and
 - (c) Dividend or interest income earned from foreign source, on being so taken by the FBR, may be treated to have same character for the resident person, as it has under the Ordinance.
- (7) The following foreign taxes are substantially equivalent to the income tax imposed under the Ordinance, namely:-

CHAPTER - IV TAXATION OF FOREIGN-SOURCE INCOME OF RESIDENTS

- (a) a withholding tax imposed on dividends, gross receipts payable to non-resident persons as final tax; or
 - (b) tax on wages by withholding imposed as a final tax on salary.
- (8) In this rule,
- (a) "economic benefit" includes -
 - (i) any property;
 - (ii) any service;
 - (iii) any fee or other payment;
 - (iv) any right to use, acquire or extract natural resources, patents, or other property owned or controlled by the foreign country; or
 - (v) any reduction or discharge ¹[of] or a contractual obligation; and
 - (b) "specific economic benefit" means an economic benefit that is not available on substantially the same terms -
 - (i) all persons subject to the income tax generally imposed by the foreign country; or
 - (ii) if there is no generally imposed income tax, the population of the country in general.

16. Foreign tax credit.-

- (1) This rule applies for the purposes of section 103, which provides for the foreign tax credit.
- (2) A resident taxpayer claiming a foreign tax credit for a tax year shall submit an application for the credit with the taxpayer's return of income for that year.
- (3) An application for a foreign tax credit shall be in the form as specified in Part I of the First Schedule to these rules.
- (4) Subject to sub-rule (5), an application for a foreign tax credit shall be accompanied by the following ²[documents], namely:-

¹ Substituted for "or" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "documentation" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - IV TAXATION OF FOREIGN-SOURCE INCOME OF RESIDENTS

- (5)
 - (a) where the tax has been deducted at source, a declaration by the payer of the income tax has been deducted and a certified copy of the receipt that the payer has received from the foreign tax authority for the deducted tax; or
 - (b) in any other case, the original or a certified copy of the receipt that the taxpayer has received from the foreign tax authority for the tax paid.
- (6) Where a resident taxpayer cannot obtain evidence of the deduction of tax from the payer of income as required under clause (a) of sub-rule (4), the Commissioner may accept such secondary evidence of the deduction as is determined by him.

CHAPTER - V

TAXATION OF NON-RESIDENTS

17. Application of chapter.-

The rules in this Chapter apply for the purposes of sub-clause (ii) of clause (a) of sub-section (2) of section 237, which provides for the making of rules concerning the manner in, and procedure by, which the income, profits and gains chargeable to tax, and the tax payable thereon, under the Ordinance shall be determined in the case of non-resident persons.

18. Income from royalty.-

The income of a non-resident person by way of ¹[royalty] received from a resident person or a permanent establishment in Pakistan of a non-resident person shall be-

- (a) in the case a royalty received in pursuance of an agreement made before the 8th day of March, 1980, or an agreement made on or after the said date the proposal in respect of which was approved by the Government before the said date, the gross amount of the royalty less the deductions allowed under section 40; or
- (b) in any other case, to which sub-section (2) of section 6 does not apply, the gross amount of the royalty less ²[than] the following expenditure-
 - (i) any expenditure incurred In Pakistan to earn such royalty, wherever paid;
 - (ii) any expenditure incurred outside Pakistan in pursuance of such agreement not exceeding ten percent of gross amount of royalty.
³ []
- (c) in the case of royalty received in pursuance to any other agreement, the gross amount of the royalty less the following expenditures only, namely:-
 - (i) any expenditure incurred in Pakistan in earning such income;
 - (ii) any expenditure incurred in Pakistan in respect of any work done in pursuance of such agreement; and

¹ Substituted for "royalties" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "then" by SRO 392(I)/2009, dated May 19, 2009.

³ Proviso omitted by SRO 590(I)/2004, dated July 07, 2004.

- (iii) any expenditure incurred outside Pakistan in respect of any work done in pursuance of such agreement not exceeding ten percent of the gross amount of such royalty.
- (d) The provisions of ¹[clauses] (b) and (c) would not apply where, royalty is covered by section 169.

¹ Substituted for "sub-rule" by SRO 392(I)/2009, dated May 19, 2009.

19. ¹[Fee] for technical services.-

- (1) The income of a non-resident person by way of ¹[fee] for technical services received from a resident person or a permanent establishment in Pakistan of a non-resident person shall be-
- (a) in the case of ¹[fee] received in pursuance of an agreement made before the 8th day of March, 1980, or an agreement made on or after the said date the proposal in respect of which was approved by the Government before the said date only in such cases, the gross amount of the ¹[fee] less the deductions allowed under section 40;
 - (b) in the case of ¹[fee] received in pursuance of an agreement made on or after 8th day of March, 1980 but before the 4th day of May, 1981, the gross amount of the [fee] less the deductions allowed under section 40 with a maximum total deduction equal to twenty percent of the gross amount of such ¹[fee]; or
 - (c) in any other case to which sub-section (2) of ²[Section 6] of the Income Tax Ordinance, 2001 does not apply, the gross amount of ³[fee for technical services] less the following perquisites:-
 - (i) any expenditure incurred in Pakistan to earn such ³[fee for technical services], wherever paid.
 - (ii) any expenditure incurred outside Pakistan in pursuance of such agreement not exceeding ten percent of gross amount of ³[fee for technical services].

Provided that a non-resident may opt for taxation under section 6 of Income Tax Ordinance, 2001, by filing a written declaration option within 15 days of the commencement of contract. Such option shall remain operative till completion of the said contract.

- (d) ⁴[clause] (c) would not apply where the fee for technical service is covered by the provisions of section 169.

¹ Substituted for "fees" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Section 5" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "royalty" by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "sub-rule" by SRO 392(I)/2009, dated May 19, 2009.

¹**[19A. Certificate of residence.-**

- (1) Where any person, resident in Pakistan, seeks to obtain a certificate of residence from the Competent Authority of Pakistan for its presentation before the tax authorities of another country with which Pakistan has signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, for the purposes of obtaining tax credit or fiscal relief, the person may submit an application in this behalf in the Form prescribed below, namely:-

¹ Rules 19A, 19B and 19C inserted by SRO 619(I)/2006, dated June 08, 2006. Later Rules 19A to 19D have been inserted by SRO 714(I)/2006, dated July 05, 2006. Due to confusion both sets of Rules 19A to 19C have been reproduced till clarification by CBR.

**Form of Application
for Obtaining Certificate of Residence**

To

The Competent Authority of Pakistan,
¹Federal Board of Revenue,
 Constitution Avenue,
 Islamabad.

Sir,

Whereas the applicant is resident in Pakistan by way of [INSERT: Entitlement to residence.....] in respect of the Tax year ending on [INSERT: Date.....], and has earned [INSERT: Type/Head of Income.....] income in [INSERT: Name of the country.....], during the period [INSERT: From.....To.....]; and that Pakistan and [INSERT: Name of the other country] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, dated....., which entitles the applicant to a reduced tax rate/tax credit/tax sparing credit/fiscal relief in [INSERT: Name of the Country.....] upon issuance of a Certificate of Residence by the Competent Authority of Pakistan, for which purpose, all relevant particulars are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Whether Individual, AOP or Company?	
3	CNIC / Registration / Incorporation No	
4	Address in Pakistan	
5	Telephone / Fax / email address	
6	National Tax Number	
7	Income declared for the Tax Year	
8	Name and Designation of Tax Authority to which the Certificate is intended for presentation	
9	Type (s) / Particulars of Income Earned	

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

CHAPTER - V TAXATION OF NON-RESIDENTS

Copies of the following documents in support of our claim are enclosed, namely:-

- (1) Proof of earning of income in the foreign country;
- (2) Copy of NIC;
- (3) Copy of NTN Certificate;
- (4) Copy of the Certificate of Incorporation (if applicable) ; and
- (5) Copy of the Income Tax Return for the latest tax year (if applicable)

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____ Signatures: _____

Place _____ Name: _____

- (2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.
- (3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report ¹[within thirty days of the receipt of the application by him from the ²Federal Board of Revenue].
- (4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer and issue the Certificate of Residence as per the Form prescribed below within forty five days of the submitting of the application, namely:-

¹ Substituted for "within fifteen days of the receipt of the application by him" by SRO 392(I)/2009, dated May 19, 2009.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

CHAPTER - V TAXATION OF NON-RESIDENTS

- (5) In respect of each tax year a separate application shall be submitted by the taxpayer, and a separate Certificate shall be issued by the Competent Authority of Pakistan ¹[for his Authorized Officer].
- (6) In case the Competent Authority of Pakistan decides not to issue a Certificate of Residence, it shall communicate its decision along with reasons of rejection thereof to the applicant taxpayer within forty five days of the submitting of the application.

19B. Certificate of payment of tax in Pakistan.-

- (1) Where any person, non-resident in Pakistan, seeks to obtain a certificate of payment of tax in Pakistan by way of deduction, collection or otherwise, which attains finality or which is a final tax under any provision of the Ordinance or that of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of the applicant taxpayer, for presentation before the tax authorities of the country of his residence, the person may submit an application to the Competent Authority of Pakistan in the Form prescribed below, namely:-

Form of application for obtaining certificate of payment of tax in Pakistan

To

The Competent Authority of Pakistan,
²Federal Board of Revenue,
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSERT: Name of the country of residence.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

¹ Words inserted by SRO 725(I)/2011, dated July 28, 2011.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

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1.	Name / Nomenclature of the Applicant	
2.	Country of Residence	
3.	Personal Status [Individual, AOP, Company]	
4.	Tax Year	
5.	Particulars / details of income earned in Pakistan	
6.	Total tax paid in Pakistan for the Tax Year	
7.	Has any appeal been filed against the imposition of the aforementioned tax in Pakistan?	
8.	Have you applied or intend to apply for the refund or adjustment of the tax paid against demand of any other year?	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____ Signatures: _____

Place _____ Name: _____

- (2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

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- (3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report ¹[within thirty days of the receipt of the application by him from the Federal Board of Revenue].
- (4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate of payment of tax in Pakistan, as per the Form prescribed below within forty five days of the submitting of the application, namely:-

**Form of Certificate of Payment of Tax in Pakistan
Issued by the Competent Authority**

[CERTIFICATE OF TAX PAID IN PAKISTAN FOR PRESENTATION BEFORE
THE TAX AUTHORITIES OF _____ IN RESPECT OF THE TAX YEAR
_____]

I certify that Mr./Ms/M/s.....being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending onas per the following details:-

- 1. Name: _____
- 2. Address: _____
 (i) Residence: _____
 (ii) Office: _____
- 3. Telephone: (Res) _____ (Off) _____
 (Fax) _____
- 4. National Tax No. (if any)

--	--	--	--	--	--	--	--	--	--
- 5. Personal Status _____
- 6. Main Sources of Income: _____
- 7. Other Source(s) of Income: _____
- 8. Total Income Declared/Assessed _____
- 9. Total Tax Paid/Payable during the year: _____
- 10. Tax Office: LTU/ RTO: _____

Note: Average exchange rate prevalent during the year was US\$ 1 = PKR

THE COMPETENT AUTHORITY
²[Member (Inland Revenue) or his
Authorized Officer]

¹ Substituted for "within fifteen days of the receipt of the application by him" by SRO 392(I)/2009, dated May 19, 2009.
² Substituted for "Member (Direct Taxes)" by SRO 725(I)/2011, dated July 28, 2011.

- (5) After issuance of the certificate of payment of tax in Pakistan, the Commissioner shall earmark the amount of tax covered by the certificate against refund or adjustment in lieu of tax demand of the taxpayer in respect of any prior or subsequent tax year, under any circumstances.
- (6) In case the Competent Authority of Pakistan decides not to issue a certificate of payment of tax in Pakistan, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan.

19C. Certificate for tax sparing credit.-

¹ [(1)] Where any person, non-resident in Pakistan, seeks to obtain a certificate for tax sparing credit in respect of income earned through a permanent establishment situated in Pakistan, under a provision, if any contained therein, of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of such taxpayer, may submit an application to the Competent Authority of Pakistan in the Form prescribed below namely:-

**Form of Application for Obtaining Certificate
for Tax Sparing Credit**

To

The Competent Authority of Pakistan,
²Federal Board of Revenue,
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSERT: Name of the country of residence] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated, which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

¹ Figure and bracket inserted by SRO 392(I)/2009, dated May 19, 2009.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

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1.	Name / Nomenclature of the Applicant	
2.	Country of Residence	
3.	Personal Status [Individual, AOP, Company]	
4.	Tax Year	
5.	Particulars/ details of income earned in Pakistan	
6.	Admitted tax liability paid / payable in Pakistan	
	Total tax payable in Pakistan in case tax incentives / fiscal benefits would not have been allowed Has any appeal been filed against any order of any tax authority in Pakistan?	
7.	Amount qualifying for normal tax credit	
8.	Amount qualifying for tax sparing credit	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____ Signatures: _____
Place _____ Name: _____

- (2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.
- (3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report ¹[within sixty days of the receipt of the application by him from the Federal Board of Revenue].
- (4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate for tax sparing credit, as per the Form prescribed below within ²[ninety] days of the submitting of the application, namely:-

**Form of Certificate for Tax Sparing
Credit issued by the Competent Authority**

[CERTIFICATE FOR TAX SPARING CREDIT FOR PRESENTATION BEFORE
THE TAX AUTHORITIES OFIN RESPECT OF THE TAX YEAR
.....]

I certify that Mr/Ms/M/s..... being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending onas per the following details:-

- (a) Name: _____
- (b) Address: _____
- (i) Residence: _____

¹ Substituted for "within fifteen days of the receipt of the application by him" by SRO 392(I)/2009, dated May 19, 2009.
² Substituted for "45" by SRO 392(I)/2009, dated May 19, 2009.

- (2) The Competent Authority of Pakistan upon satisfaction that, -
- (a) the taxpayer has reasonable grounds to justify Competent Authority" assistance;
 - (b) the application has been made within two years from the date of notification of the cause of grievance; and
 - (c) the double taxation or other impending grievance is more than a mere possibility;
- shall cause to take up the matter with the Competent Authority of the country concerned and endeavor to resolve the matter through consultative measures.
- (3) In case the Competent Authority in Pakistan decides not to intervene in the matter, it will inform the taxpayer applicant within thirty days of the receipt of the application, of its decision and grounds thereof in writing.
- (4) If during the course of mutual agreement proceedings, the Competent Authority of the other country requires any clarification, verification of facts, or guarantees, that shall be communicated to the applicant taxpayer, and after the receipt of the same shall be passed on to the Competent Authority of the other country.
- (5) At any time, if the terms and conditions of the impending resolution are not satisfactory to the taxpayer, he may withdraw from the MAP proceedings and pursue any right of appeal under the normal course available.
- (6) The Competent Authority of Pakistan would communicate the outcome of the Mutual Agreement Proceedings taken up with the other country to the applicant taxpayer in writing.]

¹[19E]. Action by the Competent Authority of Pakistan on an application received through the Competent Authority of a treaty partner country.-

- (1) Where a reference is received from the Competent Authority of a country outside Pakistan under an agreement with that country with regard to any action taken by any income-tax authority in Pakistan, the Competent Authority in Pakistan shall call for a report from the Commissioner concerned and, if required, examine the relevant records, and shall endeavour to arrive at a resolution of the case on unilateral basis in terms of the liberal interpretation of the legal provisions applicable.

¹ Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19B", erroneously, later renumbered as "19E" by SRO 1032(I)/2006, October 03, 2006.

- (2) The Competent Authority of Pakistan shall entertain all such requests from the Competent Authority of a treaty partner country that are about but not limited to –
 - (a) tax demands that have arisen or are likely to arise as a result of a tax audit, assessment or re-assessment proceedings, or a tax appeal, or a review by a Commissioner of Income Tax of an assessment or re-assessment proceedings on the grounds that it is prejudicial to the interest of the revenue;
 - (b) Withholding tax on income or other similar advance taxes that are levied under the Ordinance; and.
 - (c) interpretation and application of any provision of the laws governing the taxes covered in the relevant treaty as applicable to the non-resident person.
- (3) The Competent Authority of Pakistan may decline a MAP request made by the Competent Authority of a treaty partner country, if it is not received within two years from the date of notification of the order or notice giving rise to the cause of grievance.
- (4) In case the Competent Authority of Pakistan cannot resolve the matter on unilateral basis, it would cause to communicate with the Competent Authority of the other country, and both authorities would endeavor to resolve the matter through a consultative process, and arrive at a mutually agreed settlement.
- (5) If during the course of the mutual agreement proceedings, the Competent Authority of Pakistan requires any clarification, verification of facts, or an irrevocable bank guarantee, the same shall be communicated to the applicant taxpayer, under intimation to the Competent Authority of the country through which the reference for mutual agreement proceedings was received.
- (6) Wherever required the Competent Authority of Pakistan shall give an opportunity of being heard to the applicant taxpayer in person, through an authorized representative or a counsel.
- (7) The resolution arrived at under mutual agreement procedure, in consultation with the competent authority of the country outside Pakistan, shall be communicated, wherever necessary, to the Commissioner concerned, in writing.
- (8) During the pendency of the Mutual Agreement proceedings the Competent Authority of Pakistan may, depending on the merits of each case, direct the Commissioner concerned to put on hold the recovery proceedings of any amount of tax, additional tax or penalty that may be outstanding against such taxpayer, if the taxpayer

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furnishes, as security, an irrevocable Bank Guarantee issued by any scheduled bank, or a Pakistani branch of a foreign bank approved by the State Bank of Pakistan to carry out business of banking in Pakistan as prescribed in rule ¹[19G].

- (9) The amount of the irrevocable Bank Guarantee shall be equal to –
- (a) the amount of tax, additional tax or penalty as has been imposed through the order or notice that is the subject matter of MAP proceedings; or
 - (b) if no amount has yet been imposed through an order or notice, the amount determined by the Commissioner concerned.
- (10) The Competent Authority of Pakistan shall endeavor to resolve or close the case within a period of one year from the date on which it receives the reference under the Mutual Agreement Procedure provision as contained in the Agreement for Avoidance of Double Taxation between Pakistan and that other state.
- (11) The effect to the resolution arrived at under Mutual Agreement Procedure shall be given by the Commissioner, notwithstanding any time limitations contained in the Ordinance, within thirty days of receipt of the same, if the taxpayer-
- (a) gives his acceptance to the resolution delivered under the Mutual Agreement Procedure; and
 - (b) withdraws his appeal, if any, pending on the issue which was the subject matter for adjudication under Mutual Agreement Procedure.
- (12) The amount of tax, additional tax or penalty already determined shall be recomputed in accordance with the decision taken under the Mutual Agreement Procedure in the manner laid down in the Ordinance and the rules in such a way it does not contravene or negate the resolution arrived at.
- (13) The Commissioner concerned shall draw-down upon the Bank Guarantee as specified in sub-rule (8) in writing within ten days from the notice of acceptance of MAP resolution given by the application in pursuance to the issuance of the resolution or notification of closure of the MAP proceedings by the Competent Authority of Pakistan].

¹ Substituted for "19D" by SRO 1032(I)/2006, dated October 03, 2006.

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¹[19F]. Form of application for initiation of MAP Proceedings.-

Application under rule 19A shall be submitted on the form prescribed as under:

To

The Competent Authority of Pakistan,
²Federal Board of Revenue,
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant is aggrieved by the action of the tax authority of _____ (name of the country) in respect of the tax year ending on _____ for the reasons given hereunder, the matter may kindly be taken up with the competent authority of _____ (name of the country) under Article _____ of the _____ (specify the agreement) between Pakistan and country). The relevant details in this regard are as under:-

Name of the applicant	
Present and permanent address in Pakistan	
Residential status or nationality	
CNIC and NTN	
Entitlement to invoke MAP Proceedings (Residence or Nationality)	
Telephone No.	
Name and designation of Tax Authority in the foreign country (Treaty Partner)	
Date of the notice or order giving rise to the action	
Is the order or action of the income-tax authority of the country outside Pakistan not in accordance with the agreement? If	

¹ Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19C", erroneously, later renumbered as "19F" by SRO 1032(I)/2006, October 03, 2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

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so, the reasons thereof (attach separate sheet if required).	
Have you filed any appeal in the foreign country against the order or notice giving rise to the cause of grievance?	

Copies of the following documents in support of our claim are enclosed, namely: -

- (1) Order or Notice giving rise to the cause of grievance
- (2) Computerized National Identity Card
- (3)

Verification

I. _____ son/ daughter/ wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____

Signatures: _____

Place _____

Name: _____

¹[19G]. Form of Irrevocable Bank Guarantee.-

An irrevocable Bank Guarantee shall be furnished in all cases, unless specifically exempted by the Competent Authority of Pakistan, on the format as prescribed as under:

To,

The President of Pakistan
acting through and represented
by the Commissioner ²["Inland Revenue"],
[INSERT: LTU/RTO]
Government of Pakistan
[INSERT: City]

Bank Guarantee

Bank Guarantee as security for keeping the recovery of Tax Demand in abeyance during the pendency of the proceedings of Mutual Agreement Procedure (MAP) under the Agreement for Avoidance of Double Taxation.

This Deed of Bank Guarantee made this _____ day of _____, 20___, by [INSERT: Name and Address of Guaranteeing Bank] (hereinafter called "the Bank", which expression shall, unless excluded by or repugnant to the context, include its successors and assignees) to the President of Pakistan acting through and represented by the Commissioner ³[] [INSERT: LTU/RTO], Government of Pakistan, [INSERT: City], (hereinafter called "the Government")

WHEREAS the Government has agreed that [INSERT: Name, Address, and National Tax Number of the Taxpayer] (hereinafter called "the Taxpayer", which expression shall, unless excluded by or repugnant to the context, include its successors and assignees) shall furnish a Bank Guarantee in respect of a demand of Rs.[INSERT: Amount of Tax in dispute] for the tax year(s)...., in lieu of which the recovery of any part of such demand shall not be enforced until thirty days after the Commissioner receives written notice of the MAP Agreement arrived at between the Competent Authorities of the Governments of Pakistan and the [INSERT: Name of the Country]

AND WHEREAS THE Bank has, at the request of the Taxpayer, agreed to execute these presents:

NOW THEREFORE THIS DEED WITNESSES AS FOLLOWS:

¹ Rule inserted by SRO 714(I)/2006, dated July 05, 2006, originally numbered as "19D", erroneously, later renumbered as "19G" by SRO 1032(I)/2006, October 03, 2006.

² The words "Income Tax Enforcement" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Income Tax Enforcement" omitted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - V TAXATION OF NON-RESIDENTS

In consideration of the Government agreeing to treat the Taxpayer as not in default for Rs.[INSERT: Amount of Tax in dispute, plus interest specified in paragraph 1 below] for the tax year(s)....,

1. The Bank irrevocably guarantees and undertakes, for the term provided in paragraph 2 that the Bank shall indemnify and keep indemnified the Government to the extent of the said sum of Rs.[INSERT: Amount of Tax in dispute] (Rupees [written text] and the recurring additional tax accruing at the rate specified in the Ordinance. The Bank further guarantees and undertakes that on advice from the Government that the Taxpayer has failed and neglected to observe any of its obligations to the Government with regard to the terms and conditions of any agreements between the Taxpayer and the Government or between the Competent Authority of Pakistan and that of the country on whose request MAP proceedings were initiated that may underlie or subsequently cover and encompass this Bank Guarantee, the decision of the Government as to whether any amount should be paid out by the Bank to the Government hereunder shall be final and binding.
2. The Bank further agrees that the guarantee herein contained shall remain in full force and effect for a period of one year from the date hereof or till [INSERT: date]; and if the Government, in case the MAP proceedings are not finalized till the aforementioned date, does not receive a renewal of this Bank Guarantee or a substitute Bank Guarantee for the amounts of tax and interest in dispute prior to thirty days before the expiration date of this Bank Guarantee, the Government may instruct the Bank to pay the guaranteed amounts prior to expiration of the Bank Guarantee.

Provided that, notwithstanding any other thing contained herein, the liabilities of the Bank shall be limited to the maximum of the guaranteed amount of Rs.[INSERT: Amount of tax in dispute] (Rupees [INSERT: written text]), as increased by interest pursuant to paragraph 1 during the term of this Bank Guarantee; and unless a claim in writing is lodged with the Bank, or action to enforce the claim under the guarantee is filed or initiated against the Bank, within six months from the date of expiry of the guarantee period fixed hereunder or where such period is extended under the terms of this guarantee from the date of such extended period as the case may be, all the rights of the Government under this guarantee shall be forfeited and the Bank shall be relieved and discharged from liabilities hereunder.

3. The obligations of the Bank to the Government under this Bank Guarantee will terminate on issuance of the Notification by the Commissioner drawing down upon the bank guarantee upon the occurrence of any of the following; namely:-

- (i) the payment by the Bank or the Taxpayer to the Government of the guaranteed amounts;
 - (ii) the payment by the taxpayer to the government of all amounts owed, as agreed to by the Competent Authorities in a MAP Agreement;
 - (iii) a MAP Agreement by the Competent Authorities proclaiming that the government will not seek to recover any part of the previously-demanded amount; or
 - (iv) the taxpayer furnishes to the Government afresh security from the Bank, or a similar security from another Bank.
4. The guarantee herein contained shall not be discharged or affected by any change in the constitution either of the taxpayer or of the Bank.
5. The Government shall have the fullest liberty without affecting the guarantee to postpone for any time, or from time to time, any of the powers exercisable by it against the taxpayer, or to either enforce or forbear any of the terms and conditions under this guarantee or under the Ordinance and the rules, and the Bank shall not be released from its liabilities under this guarantee by any exercise by the government of the liberty with reference to the matter aforesaid or by reasons of time being given to the taxpayer, or by any other act of forbearance or enforcement on the part of the Government, or by any indulgence by the Government to the taxpayer, or by any other matter or thing whatsoever which under the law relating to sureties would but for these provision have the effect of so releasing the Bank from its such liability.
6. The Bank hereby agrees and undertakes that any claim which the Bank may have against the taxpayer shall be subject and subordinate to the prior payment and performance in full of all the obligations of the Bank hereunder and the Bank will not without prior written consent of the Government exercise any legal rights or remedies of any kind in respect of any such payment or performance so long as the obligations of the Bank hereunder remain owing and outstanding, regardless of the insolvency, liquidation or bankruptcy of the taxpayer or otherwise howsoever. The Bank will not counter claim or set off against its liabilities to the Government hereunder any sum outstanding to the credit of the Government with it.
7. This Bank Guarantee shall be governed by and construed in accordance with the laws of the Islamic Republic of Pakistan (without regard to its principles of conflict of laws).

CHAPTER - V TAXATION OF NON-RESIDENTS

- 8. The Bank undertakes not to revoke this guarantee during its currency except with the prior consent of the Government in writing.
- 9. Notwithstanding anything hereinbefore contained liability of the Bank under this guarantee is restricted to Rs.[INSERT: Amount of Tax in dispute, plus interest specified in paragraph 1 above] (Rupees [written text]) and is valid for the period(s) described in paragraph 2 above. Unless a demand or claim under this guarantee is lodged with the Bank on or before [INSERT: date, as established in paragraph 2 above], all rights of the Government under the said guarantee shall be forfeited and the Bank shall be relieved and discharged from all liabilities there under whether or not this document shall have been returned to the Bank.

IN WITNESS WHEREOF, the Bank, through its duly authorized representative, has set its hand stamp on this _____day of _____ at _____

- i. Witness For and on behalf of the Bank
Signature Signature
Name _____ Name _____
Date _____ Designation _____
- ii. Witness [Attorney per power of Attorney No. _____
Signature _____
Name _____
Date _____

CHAPTER - VI

TRANSFER PRICING

20. Application of this chapter.-

This chapter applies for the purposes of section 108 mainly, which provide the Commissioner with the power to distribute, apportion or allocate income, expenditures or tax credits between associates in respect of transactions not made in accordance with the arm's length principle.

21. Interpretation.-

(1) In this Chapter,-

- (a) "comparable uncontrolled transaction", in relation to a controlled transaction, means an uncontrolled transaction that satisfies one of the following conditions, namely:-
 - (a) the differences (if any) between the two transactions or between persons undertaking the transactions do not materially affect the price in the open market, the resale price margin or the cost plus mark up, as the case may be; or
 - (b) if the differences referred to in sub-clause (i) do materially affect the price in the open market, the resale price margin or the cost plus mark up, as the case may be, then reasonably accurate adjustments can be made to eliminate the material effects of such differences;
- (b) "controlled transaction" means a transaction between associates;
- (c) "transaction" means any sale, assignment, lease, license, loan, contribution, right to use property or performance of services;
- (d) "uncontrolled persons" means persons who are not associates; and
- (e) "uncontrolled transaction" means a transaction between uncontrolled persons.

22. Subject to the other rules in this Chapter, the Commissioner, in applying this Chapter shall also be guided by international standards, case law and guidelines issued by the various tax-related internationally recognized organizations.

23. Arm's length standard.-

- (1) In determining the income of a person from a transaction with an associate, the standard to be applied by the Commissioner shall be that of a person dealing at arm's length with a person who is not an associate (referred to as the "arm's length standard").
- (2) A controlled transactions shall meet the arm's length standard if the result of the transaction is consistent with the result (referred to as the "arm's length result") that would have been realized if uncontrolled persons had engaged in the same transaction under the same conditions.
- (3) Subject to sub-rule (6), the following methods shall apply for the purposes of determining an arm's length result, namely:-
 - (a) the comparable uncontrolled-price method;
 - (b) the resale price method;
 - (c) the cost plus method; or
 - (d) the profit split method.
- (4) The method in clause (d) shall apply only where the methods in clauses (a), (b) and (c) cannot be reliably applied.
- (5) As between clauses (a), (b) and (c), the method that, having regard to all the facts and circumstances, provides the most reliable measure of the arm's length result as in the opinion of Commissioner shall be applied.
- (6) Where the arm's length result cannot be reliably determined under one of the methods in sub-rule (3) the Commissioner may use any method provided it is consistent with the arm's length standard.

24. Comparable uncontrolled price method.-

The comparable uncontrolled price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the amount charged in a comparable uncontrolled transaction.

25. Resale price method.-

- (1) The resale price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the resale gross margin realized in a comparable uncontrolled transaction.

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- (2) The following steps shall apply in determining the arm's length result under the resale price method, namely:-
 - (a) determine the price that a product purchased from an associate has been sold to a person who is not an associate (referred to as the "resale price"); and
 - (b) from the resale price is subtracted a gross margin (referred to as the "resale gross margin") representing the amount that covers the person's selling and other operating expenses and, in light of the functions performed (taking into account assets used and risks assumed), make an appropriate profit;
 - (c) from that amount is subtracted any other costs associated with the purchase of the product, such as customs duty; and
 - (d) the amount remaining is the arm's length result.
- (3) The resale price margin of a person in a controlled transaction may be determined by reference to:-
 - (a) the resale price margin that the person earns on products purchased and sold in a comparable uncontrolled transaction; or
 - (b) the resale price margin that an independent person earns in comparable uncontrolled transaction.

26. Cost plus method.-

- (1) The cost plus method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the cost plus markup realised in a comparable uncontrolled transaction.
- (2) The following steps shall apply in determining the arm's length result under the cost plus method, namely:-
 - (a) determine the costs incurred by the person in a controlled transaction;
 - (b) to this amount is added a mark up (referred to as the "cost plus mark up" to make an appropriate profit in light of the functions performed and market conditions; and
 - (c) the sum of the amounts referred to in clauses (a) and (b) is the arm's length result.
- (3) The cost plus mark up of a person in a controlled transaction may be determined by reference to:-

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- (a) the cost plus mark up that the person earns in a comparable uncontrolled transaction; or
- (b) the cost plus mark up that an independent person earns in a comparable uncontrolled transaction.

27. Profit split method.-

- (1) The profit split method may be applied where transactions are so interrelated that the arm's length result cannot be determined on a separate basis.
- (2) The profit split method determines the arm's length result on the basis that the associates form a firm and agree to divide profits in the manner that independent persons would have agreed on the basis that they are dealing with each other at arm's length.
- (3) The Commissioner may determine the division of profits on the basis of a contribution analysis, a residual analysis or on any other basis as appropriate having regard to the facts and circumstances.
- (4) Under contribution analysis, the total profits from controlled transactions shall be divided on the basis of the relative value of the functions performed by each person participating in the controlled transactions.
- (5) Under residual analysis, the total profits from controlled transactions shall be divided as follows:-
 - (a) each person shall be allocated sufficient profit to provide the person with a basic return appropriate for the type of transactions in which the person is engaged; and
 - (b) any residual profit remaining after the allocation in clause (a) shall be allocated on the basis of division between independent persons determined having regard to all the facts and circumstances.
- (6) For the purposes of clause (a) of sub-rule (5), the basic return shall be determined by reference to market returns achieved for similar types of transactions by independent persons.

¹[CHAPTER – VI A

DOCUMENTATION AND COUNTRY-BY-COUNTRY REPORTING REQUIREMENTS

PART – I

PRELIMINARY

27A. Application of this chapter:- (1) This chapter shall apply for the purposes of sub-sections (3) to (5) of section 108.

(2) The purpose of this Chapter is to prescribe documents, information, files and reports which certain taxpayers are required to keep, maintain and furnish to the ²[Board and the] Commissioner under sub-sections (3) to (5) of section 108.

(3) Noting in this Chapter shall preclude a taxpayer accounting for income chargeable under the Ordinance, from-

(a) Maintaining any books of account, documents or records in addition to those prescribed in these rules; or

(b) Maintaining the books of accounts, documents or records in the manner prescribed keeping in view the head of the income of the taxpayer and, wherever applicable, the nature of the taxpayer's business.

(4) **Definitions.-** In this Chapter,-

(a) "consolidated financial statements" mean the financial statements of an MNE group in which the assets, liabilities, income, expenses and cash flows of the ultimate parent entity and the constituent entities are presented as those of a single economic entity;

(b) "competent authority agreement" means an agreement,-

(i) that is between authorised representatives of those foreign jurisdictions that are parties to an international agreement with Pakistan; and

(ii) that provides legal authority for the automatic exchange of country-by-country reports between the party jurisdictions;

(c) "constituted entity" means,-

(i) any separate entity of an MNE group that is included in the consolidated financial statements of the MNE group for financial reporting purposes or would be so included if equity interests in

¹ New Chapter-VIA inserted through SRO 1191(1)/2017 dated 16th November, 2017

² The words inserted through SRO 144(I)/2018 dated 9th February, 2018

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such business unit of an MNE group were to be traded on a stock exchange;

- (ii) any such entity that is excluded from the MNE group's consolidated financial statements solely on size or materiality grounds; and
- (iii) any permanent establishment of any separate entity of the MNE group included in sub-clause (i) or (ii), provided the entity prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

¹[*Explanation.*- The expression “constituent entity resident in Pakistan” wherever appearing in this Chapter shall include permanent establishment in Pakistan of a non-resident person;]

- (d) “country-by-country report” means a report in respect of an MNE group, containing-
 - (i) the aggregate information in respect of the amount of revenue, profit or loss before income tax, amount of income tax paid, amount of income tax accrued, stated capital, accumulated earnings, number of employees and tangible assets not being cash or cash equivalents, with regard to each country or territory in which the group operates;
 - (ii) the details and identification of each constituent entity of the group including the country or territory in which such constituent entity is incorporated or organised or established and the country or territory where it is resident; and
 - (iii) detailed description of the nature and details of the main business activity or activities of each constituent entity; and
- (e) ²“entity” means a company or an association of persons;]
- (f) “fiscal year” means-
 - (i) a tax year, in a case where the ultimate parent entity or surrogate parent entity is resident of Pakistan; and
 - (ii) an annual accounting period with respect to which the ultimate parent entity of the MNE group prepares its financial statements under any law for the time being in force or the applicable accounting standards of the country or territory of which such

¹ Explanation inserted through SRO 144(I)/2018 dated 9th February, 2018

² Clause (e) substituted through SRO 144(I)/2018 dated 9th February, 2018 substituted clause (e) is read as follows: “entity” includes a company;

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entity is a resident, in case the ultimate parent entity or surrogate parent entity is not resident of Pakistan;

- (g) “group” means a collection of entities related through ownership or control, such that-
- (i) it is either required to prepare consolidated financial statements for financial reporting purposes under any law for the time being in force or the accounting standards of the country or territory of which the parent entity is resident; or
 - (ii) would have been required to be prepared had the equity shares of any of the entity were listed on a stock exchange in the country or territory of which the parent entity is resident;
- (h) “international agreement” means an agreement referred to in sub-section (1) of section 107 and includes the Multilateral Convention for Mutual Administrative Assistance in Tax Matters, any bilateral or multilateral tax convention or any Tax Information Exchange Agreement to which Pakistan is a party and that by its terms provides legal authority for the exchange of tax information between jurisdictions, including automatic exchange of such information;
- (i) “MNE group” means any group that-
- (i) includes two or more entities the tax residence for which is in different jurisdictions or includes an entity that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction; and
 - (ii) has a total consolidated group revenue equivalent to seven hundred and fifty million euros or more, or an equivalent amount in Pakistan Rupees, during the fiscal year immediately preceding the reporting fiscal year as reflected in its consolidated financial statements for such preceding fiscal year;
- ¹[(j) “related party” means an associate as defined in section 85 of the Ordinance;]
- ²[(k) “reporting entity” means the constituent entity including the parent entity or the surrogate parent entity or any constituted entity under rule 27D, that is required to file a country-by-country report in its jurisdiction of tax residence on behalf of the MNE group;
- (l) “reporting fiscal year” means that fiscal year, the financial and operational results of which are reflected in the country-by-country report;

¹ New clause (j) inserted through SRO 144(l)/2018 dated 9th February, 2018

² Clause (j), (k), (l), (m) and (o) renumbered as (k), (l), (m), (n) and (o) through SRO 144(l)/2018 dated 9th February, 2018

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- (m) “surrogate parent entity” means any constituent entity of the MNE group that has been designed by such MNE group, in place of the ultimate parent entity, to file the country-by-country reports in the country or territory in which the said constituent entity is resident, on behalf of such MNE group;
- (n) “systemic failure” with respect to a country or territory means that the country or territory has a competent authority agreement in effect with Pakistan, for automatic exchange of country-by-country reports, but-
 - (i) has suspended automatic exchange, for reasons other than those that are in accordance with the terms of that agreement; or
 - (ii) otherwise persistently failed to automatically provide to Pakistan country-by-country reports in its possession of MNE groups that have constituent entity or entities in Pakistan;
- (o) “ultimate parent entity” means a constituent entity of an MNE group that meets the following criteria, namely:-
 - (i) it owns directly or indirectly a sufficient interest in one or more constituent entities of such MNE group such that it is required to prepare consolidated financial statements under any law for the time being in force or the accounting standards of the country or territory of which the entity is resident or it would have been required to prepare a consolidated financial statement had the equity shares of any of the enterprises were listed on a stock exchange in the country or territory of which the entity is resident; and
 - (ii) there is no other constituent entity of such MNE group that owns directly or indirectly an interest described in sub-clause (i) in the first mentioned constituent entity.

PART-II

COUNTRY-BY-COUNTRY REPORTING REQUIREMENTS

27B. For every fiscal year, every constituent entity resident in Pakistan, if the constituent entity is not the ultimate parent company or the surrogate parent entity, shall furnish to the Board, on or before the date the constituent entity is required to file return under section 118, the details of the ultimate parent entity or the surrogate parent entity of the MNE group and the country or territory of which the said entities are resident:

Provided that for fiscal year relating to tax year 2017, the information shall be provided by ¹[twenty eight] day of February, 2018.

¹ In rule 27B and 27C the word “fifteenth” wherever appears substituted through SRO 144(I)/2018 dated 9th February, 2018

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27C. For every fiscal year, every constituent entity resident in Pakistan, if the constituent entity is the ultimate parent company or the surrogate parent entity, shall furnish to the Board, on or before the date the constituent entity is required to file return under section 118, the information whether the constituent entity is an ultimate parent entity or the surrogate parent entity:

Provided that for fiscal year relating to tax year 2017, the information shall be provided by ¹[twenty eight] day of February, 2018 ²[:]

³[Provided further that a constituent entity, being a surrogate parent entity, shall furnish to the Board, on or before the date the surrogate parent entity is required to file return under section 118, the details of the ultimate parent entity of the MNE group and the country or territory of which the said entity is resident.]

27D. (1) Every ultimate parent entity or the surrogate parent entity resident in Pakistan shall, for every reporting fiscal year in respect of the MNE group of which it is a constituent entity, furnish country-by-country report to the Board on or before the due date specified under rule 27G.

(2) The Board, for every reporting fiscal year in respect of every MNE group, whose ultimate parent entity or the surrogate parent entity resident in Pakistan is required to furnish country-by-country report under sub-rule (1) of the constituent entity under rule 27E, shall transmit and exchange country-by-country reports to the jurisdictions that are parties to the competent authority agreement as defined in clause (b) of sub-rule (4) of rule 27A, on or before the due date specified under rule 27G.

(3) The requirements under sub-rules (1) and (2) shall be for reporting fiscal years relating to tax year 2017 and onwards ⁴[:]

⁵[Provided that the provisions of this chapter shall not apply to tax year 2017 if it commences before first day of January, 2016.]

27E. A constituent entity resident in Pakistan, which is neither the ultimate parent entity nor the surrogate parent entity of an MNE group, shall file a country-by-country report to the Board with respect to the reporting fiscal year of an MNE group of which it is a constituent entity, on or before the date specified under rule 27G, if-

- (a) the ultimate parent entity of the MNE group is not obligated to file a country-by-country report in the country or territory of which the ultimate parent entity is resident;

¹ In rule 27B and 27C the word "fifteenth" wherever appears substituted through SRO 144(I)/2018 dated 9th February, 2018

² Full stop substituted by colon through SRO 144(I)/2018 dated 9th February, 2018

³ New proviso added through SRO 144(I)/2018 dated 9th February, 2018

⁴ Full stop substituted by colon through SRO 144(I)/2018 dated 9th February, 2018

⁵ New provision added through SRO 144(I)/2018 dated 9th February, 2018

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- (b) the country or territory in which the ultimate parent entity is resident has an international agreement to which Pakistan is a party but does not have a competent authority agreement to exchange country-by-country report; or
- (c) there has been a systemic failure of the country or territory of which the ultimate parent entity is a resident and the said failure has been intimated by the Board to such constituent entity:

Provided that where there are more than one constituent entities of the same MNE group that are resident in Pakistan and one or more of the above conditions apply, the MNE group may designate one of such constituent entities to furnish the country-by-country report to the Board with respect to any reporting fiscal year on or before the date specified under rule 27G and to intimate in writing to the Board that the filing is intended to satisfy the filing requirement of all the constituent entities of such MNE group that are resident in Pakistan ¹[:]

²[Provided further that the provisions of this rule shall not apply to a constituent entity if the ultimate parent entity or the surrogate parent entity of the constituent entity is not required to file country-by-country report in its jurisdiction of residence only for the reason that as per rules of the jurisdiction of the ultimate parent entity or the surrogate parent entity, total consolidated group revenue, in near equivalent amount in domestic currency, is less than seven hundred and fifty million euros.]

27F. The provisions of rule 27E shall not apply, if a surrogate parent entity of the MNE group has furnished a country-by-country report with respect to any reporting fiscal year with the tax authority of country or territory of which the surrogate parent entity is a resident on or before the date specified under rule 27G and satisfies the following conditions, namely:-

- (a) the surrogate parent entity is required to file the country-by-country reports in the country or territory in which such entity is resident;
- (b) the country or territory in which the surrogate parent entity is resident has a competent authority agreement with Pakistan;
- (c) the country or territory in which the surrogate parent entity is resident has not intimated the Board of a systemic failure;
- (d) the country or territory in which the surrogate parent entity is resident has been intimated in writing by the said entity that it is the surrogate parent entity designated by the MNE group; and
- (e) the Board has been intimated in accordance with rule ³[27B].

¹ Full stop substituted by colon through SRO 144(I)/2018 dated 9th February, 2018

² New provision added through SRO 144(I)/2018 dated 9th February, 2018

³ Figures 27D substituted by 27B through SRO 144(I)/2018 dated 9th February, 2018

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27G.(1) The country-by-country report required to be filed under this chapter shall be filed not later than twelve months after the last day of the reporting fiscal year of the MNE group, in the manner and as provided in Form A and Tables specified in the Schedule to this Chapter:

Provided that for tax year 2017 country-by-country report required to be filed under this chapter shall be filed ¹[not later than fifteen months after the last day of the reporting fiscal year of the MNE group:

Provided further that where the country-by-country report is required to be filed under rule 27E and notification of systemic failure has been received by the constituent entity, the said period of twelve months shall be further extended by forty-five days, from the date of receipt of the notification.]

(2) The country-by-country reports required to be transmitted and exchanged under rule 27D to the jurisdictions that are parties to the competent authority agreement as defined in clause (b) of sub-rule (4) of rule 27A shall be so transmitted and exchanged not later than fifteen months after the last day of the reporting fiscal year of the MNE group, in the manner and as provided in Form A and Tables specified in the Schedule to this Chapter:

Provided that for tax year 2017 country-by-country report required to be transmitted and exchanged by the Board under this chapter shall be transmitted and exchanged ²[not later than eighteen months after the last day of the reporting fiscal year of the MNE group.]

³[(3) This rule shall not have effect for tax year 2017 in respect of constituent entity required to file country-by-country report under rule 27E provided that the information required to be furnished under rule 27B, 27C or under first proviso to sub-rule(1) of rule 27E, as the case may be, has been furnished to the Board.]

27H. (1) The country-by-country reports shall be appropriately used.

(2) Appropriate use of country-by-country reports means that the data or information obtained from such reports shall only be used for purposes of-

- (a) conducting high level and informed transfer pricing risk assessment;
- (b) assessment of other base erosion and profit shifting (BEPS) related risks;
- (c) economic and statistical analysis, where appropriate.

¹ Expressions “by thirty first day of March, 2018” substituted and thereafter new provision added through SRO 144(I)/2018 dated 9th February 2018.

² The words “by thirtieth day of June, 2018” substituted through SRO 144(I)/2018 dated 9th February 2018.

³ New sub-rule (3) added through SRO 144(I)/2018 dated 9th February 2018.

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Explanation.- For the purpose of clause (b), BEPS related risks refer to risks that may result in the erosion of Pakistan's tax base resulting from strategies adopted by the MNE groups that make use of tax rules and legislation of different jurisdictions to artificially shift profits to low or no tax jurisdictions where there is little or no economic activity and consequently reduce the overall tax payable by the MNE group. The rules or legislation may include tax credit, country-by-country of losses, hybrid entities, hybrid financial instruments, conduit companies, the use of derivatives to avoid withholding taxes, and profit shifting using the contractual allocation of risk and the pricing of intangibles.

(3) The data in the country-by-country reports shall not be used for purposes of making transfer pricing adjustments on the basis of an income allocation formula or based on a global formulary apportionment of income.

Explanation.- For the removal of doubt it is hereby clarified that nothing in this rule shall prevent making enquiries into the MNE group's transfer pricing arrangements or into other tax matters in the course of a transfer pricing audit.

(4) Transfer Pricing risk assessment based on the data contained in country-by-country reports shall not be made by an authority below the rank of Commissioner or Director, as the case may be:

Provided that such authority shall obtain prior approval for conducting risk assessment from Director General of Transfer Pricing to ensure that data or information contained in country-by-country report has not been used inappropriately.

(5) To ensure that data or information contained in country-by-country report has been used appropriately in making transfer pricing risk assessment, Director General of Transfer Pricing, on its own or on a request, may issue a circular setting out the guidance or instructions on appropriate use of data contained in such reports and shall be binding on the tax authorities.

(6) Subject to the Ordinance, Director General of Transfer Pricing in issuing circulars referred to in sub-rule (5) shall also be guided by international standards and guidelines issued by the various tax-related internationally recognized organizations.

(7) Where the information or data contained in country-by-country report has not been used appropriately, the Board shall-

- (a) notify the breach of appropriate use, to the Coordinating Body Secretariat of Organization of Economic Cooperation and Development (OECD) or other competent authority; and
- (b) concede inappropriate adjustments in competent authority proceedings that involve a tax adjustment using an income allocation formula or a global formulary apportionment of income based on information from country-by-country report.

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(8) The Board may, from time to time, review and update any existing or additional requirements for appropriate use of data or information contained in country-by-country reports.

27I. The Board shall preserve the confidentiality of the information contained in the country-by-country report at least to the same extent that would apply if such information were provided to it under the provisions of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

27J. On behalf of the Board, Director General of Transfer Pricing shall be the authority authorized to:

- (a) receive country-by-country reports as specified in rule 27D; and
- (b) transmit and exchange country-by-country reports to the jurisdictions that are parties to the competent authority agreement as defined in clause (b) of sub-rule (4) of rule 27A:

Provided that till the appointment of Director General of Transfer Pricing, the authority to receive, transmit or exchange country-by-country reports shall be the Member (Inland Revenue Policy).

PART – III

DOCUMENTATION REQUIREMENTS

27K. Notwithstanding the provisions of sub-clause (ii) of clause (i) of sub-rule (4) of rule 27A, every taxpayer, being a constituent entity of an MNE group and having a turnover of more than one hundred million Rupees, shall keep and maintain a master file.

27L. Master file as referred to in rule 27K, shall contain standardised information relevant for all MNE group members and must include-

- (a) Chart illustrating the MNE's legal and ownership structure and geographical location of operating entities;
- (b) general written description of the MNE's business including-
 - (i) important drivers of business profit;
 - (ii) a description of the supply chain for the group's five largest products or service offering by turnover plus any other products or services amounting to more than five percent of group turnover. The required description could take the form of a chart of a diagram;
 - (iii) a list and brief description of important service arrangements between members of the MNE group, other than research and development (R&D) services, including a description of the capabilities of the principal locations providing important services and transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services;
 - (iv) a description of the main geographic markets for the group's products and services that are referred to in sub-clause (ii);
 - (v) a brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risks assumed and important assets used; and
 - (vi) a description of important business restructuring transactions, acquisitions and divestitures occurring during the fiscal year;
- (c) information of intangible, including-
 - (i) a general description of the MNE's overall strategy for the development, ownership and exploitation of intangibles, including location of principal R&D facilities and location of R&D management;

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- (ii) a list of intangibles or groups of intangibles of the MNE group that are important for transfer pricing purposes and which entities legally own them including entities responsible for the Development, Enhancement, Management, Protection or Exploitation (DEMPE) functions with respect to such intangibles;
 - (iii) a list of important agreements among identified associated enterprises related to intangibles, including cost contribution arrangements, principal research service agreements and licence agreements;
 - (iv) a general description of the group's transfer pricing policies related to R&D and intangibles; and
 - (v) a general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned, including the entities, countries and compensation involved;
- (d) inter-company financial activities, including-
- (i) a general description of how the group is financed, including important financial arrangements with unrelated lenders;
 - (ii) The identification of any members of the MNE group that provides a central financing function for the group, including the country under whose laws the entity is organised and the place of effective management of such entities; and
 - (iii) a general description of the MNE's general transfer pricing policies related to financing arrangements between associated enterprises; and
- (e) annual consolidated financial statement for the fiscal year concerned if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes.

27M. Every taxpayer shall keep, maintain and make available, a local file for all transactions, exceeding fifty million Rupees, with the associates. The local file shall be made available, if required by the Commissioner under section 108, at any time after the due date of filing of return under section 118.

27N. Local file referred to in rule 27M, shall include-

- (a) local entity structure including its management structure of the local entity, a local organization chart and a description of the individuals to whom local management reports and the country or countries in which such individuals maintain their principal offices;

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- (b) a detailed description of the business and business strategy pursued by the local entity including an indication whether the local entity has been involved in or affected by business restructurings or intangibles transfers in the present or immediately past year and an explanation of those aspects of such transactions affecting the local entity;
- (c) key competitors;
- (d) information for each category of controlled transactions in which the taxpayer is involved, including-
 - (i) a description of all the controlled transactions (e.g. procurement of manufacturing services, purchase of goods, provision of services, loans, financial and performance guarantees, licences of intangibles, etc.) and the context in which such transactions take place;
 - (ii) the amount of intra-group payments and receipts for each category of controlled transactions involving the local entity i.e. payments and receipts for products, services, royalties, interest, etc) broken down by tax jurisdiction of the foreign payer or recipient;
 - (iii) an identification of associated enterprises involved in each category of controlled transactions and the relationship amongst them;
 - (iv) detailed list of all inter-company agreements and copies of all such agreements concluded by the taxpayer;
 - (v) a detailed comparability and functional analysis of the taxpayer and relevant associated enterprises with respect to each documented category of controlled transactions, including any changes compared to prior three years;
 - (vi) an indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method;
 - (vii) detailed information on transfer pricing methods applied including comparable searches criteria, results of searches and application of transfer pricing method;
 - (viii) information regarding periodically updating and refreshing comparable searches and the period after which such comparable searches are updated and refreshed; and
 - (ix) list of all existing unilateral and bilateral or multilateral advance pricing agreements and copies thereof and other tax rulings to

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which Pakistan is not a party and which are related to controlled transactions described as aforesaid; and

- (e) financial information including-
 - (i) annual local entity financial accounts for the fiscal year concerned. If audited statements exist they should be supplied and if not, existing unaudited statements should be supplied;
 - (ii) information and allocation schedules showing how the financial data used in applying the transfer pricing method may be tied to the annual financial statements; and
 - (iii) summary schedules of relevant financial data for comparables used in the analysis and the sources from which that data was obtained.

270. Failure to maintain or furnish documents by the taxpayer required to be maintained under this chapter shall be subject to penalty or penalties under section 182 of the Ordinance.

CHAPTER – VI A TRANSFER PRICING

Schedule
[see rule 27G(2)]
Country-by-Country Report

1. Is this an amended report? Yes No
2. Enter the last day of reporting tax year of the MNE group for which you are reporting (see instruction) Year Month Day
3. Does this report cover a full reporting tax year? Yes No
4. If no, indicate the number of month for which you are reporting _____

Reporting Entity Section

Section 1
Reporting Entity Identification
Form A

Check one box only to indicate the type of reporting entity and complete the areas that apply			
Person (Company/Trust/AOP)			
Incorporation/Registration Number			
Enter the name of MNE group			
Reporting Entity's address			
Street Number	Street		
City	Province or territory	Country code	Postal code

Section 2
Role of the Reporting Entity

Check one box only to indicate the reporting role of the entity filing this report (see instructions)	
<input type="checkbox"/> Ultimate parent entity	
<input type="checkbox"/> Surrogate parent entity	
<input type="checkbox"/> Constituent entity	
If you selected constituent entity, is this report filed on behalf of all constituent entities of the MNE group in Pakistan for the reporting fiscal year?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you selected surrogate parent entity or constituent entity, provide the name and country of residence for tax purposes of the ultimate parent entity.	
_____ Name of ultimate parent entity	_____ Country code

Section 3
Certification

I certify that the information given on this form is, to my knowledge, correct and complete, and fully discloses the reporting entity's related information		If someone other than the reporting entity prepared this form, provide their;
Name of certifier		Name of contact
Sign here (it is a serious offence to file a false statement)		Address
Position/title of certifier		
Telephone number of certifier	Date (DD-MM-YYYY)	Telephone number of contact

CHAPTER – VI A TRANSFER PRICING

COUNTRY-BY-COUNTRY REPORT

TABLE 1

Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of the MNE group: Fiscal year concerned: Currency:										
Tax Jurisdiction	Revenues			Profit (Loss) Before Income Tax	Income Tax Paid (on cash basis)	Income Tax Accrued – Current Year	Stated capital	Accumulated earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents
	Unrelated Party	Related Party	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

TABLE 2

List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of the MNE group: Fiscal year concerned:															
Tax Jurisdiction	Constituent Entities resident in the Tax Jurisdiction	Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence	Main business activity(ies)												
			Research and Development	Holding/managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	1.														
	2.														
	3.														
	1.														
	2.														
	3.														

*Please specify the nature of the activity of the Constituent Entity in the "Additional Information" section.

TABLE 3

Additional Information

Name of the MNE group: Fiscal year concerned:
<i>Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the country-by-country report.</i>

¹["**27P.** Where any time or period has been specified under any of the rules in this Chapter, within which any document, information, file or report is required to be furnished to the Board by certain persons, the Board may, on an application filed by the person, permit through an order in writing, such person to furnish documents, information, files or reports, as the case may be, within such time or period as the board may consider appropriate subject to such limitations or conditions as may be specified in the order.

27Q. Documents, reports, information and details required to be furnished under Part II of this Chapter by electronic transmission using the specified software in accordance with the specified format or any other requirements including safety valve, security and verification considerations as may be specified by the Federal Board of Revenue from time to time:

Provided that till the time such specified software in accordance with the specified format or any other requirements is developed or procured and installed, the documents, reports, information and details shall be furnished electronically *via* electronic mail on electronic mail address, namely, cocr@fbr.gov.pk.]

¹ New sub-rules 27P and 27Q added through SRO 144(I)/2018 dated 9th February 2018.

CHAPTER - VII

RECORDS AND BOOKS OF ACCOUNTS

PART-I : PRELIMINARY

28. Application of Chapter.-

- (1) The rules in this Chapter apply for the purposes of section 174.
- (2) The purpose of this Chapter is to prescribe the minimum level of books of accounts, documents and records to be maintained by taxpayers
- (3) Nothing in this Chapter shall preclude a taxpayer accounting for income chargeable under the head "Income from Business" from
 - (a) maintaining any books of account, documents or records in addition to those prescribed in these rules;
 - (b) adding such further columns or particulars in the forms prescribed in these rules for the taxpayer's own requirement; or
 - (c) maintaining the books of account, documents or records in the manner prescribed keeping in view the nature of the taxpayer's business.

Interpretation.- In this Chapter-

- (a) "legal practitioner" includes an advocate, pleader, tax practitioner and advisor or consultant on income tax, sales tax, customs, central excise or salt tax laws.
- (b) "medical practitioner" includes a doctor, surgeon, Physician, dentist, psychiatrist, Physiotherapist, tabib, homeopath, vaid, veterinarian and any person practicing medicine under any other name.

PART-II: BOOKS OF ACCOUNT PRESCRIBED

29. Books of account, documents and records to be maintained.-

- (1) Every taxpayer deriving income chargeable under the head "Income from Business" shall maintain proper books of account, documents and records with respect to-
 - (a) all sums of money received and expended by the taxpayer

and the matters in respect of which the receipt and expenditure takes place;

- (b) all sales and purchases of goods and all services provided and obtained by the taxpayer;
 - (c) all assets of the taxpayer;
 - (d) all liabilities of the taxpayer; and
 - (e) in case of a taxpayer engaged in assembly. Production processing, manufacturing, mining or like activities, all items of cost relating to the utilization of materials, labour and other inputs.
- (2) If a taxpayer uses fiscal electronic cash register or computerized accounting software. it may issue cash-memo invoice/receipt generated by the electronic cash register or computer.
- (3) Duplicate copies and electronic or computer records of the cash-memo invoice receipt patient-slip to be issued under this chapter, shall be retained by the taxpayer and form part of the records to be maintained under this chapter.
- (4) The books of account documents and records to be maintained under this chapter shall be maintained for ¹["six"] years after the end of the tax year to which they relate.
- (5) ²["The provision of sub rule (4) shall not apply where any proceeding under the Ordinance is pending before any authority or court the taxpayer shall maintain the record till final decision of the proceedings."]

30. In particular, and without prejudice to the generality of the provisions of Rule 29, every taxpayer, other than companies, deriving income chargeable under the head "Income from business" shall issue and maintain the following minimum books of account, documents and records.-

- (1) Taxpayers with business income upto Rs. ³["500,000"] and new taxpayers deriving income from business (excluding taxpayers to whom sub-rules (2). (3) or (4) apply):
- (a) Serially numbered and dated cash-memo/ invoice / receipt for each transaction of sale or receipt containing the following:-

¹ The word "five" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Sub-rule (5) inserted by SRO 1218(I)/2015 dated 08.12.2015.

³ The figure "200,000" substituted by SRO 1218(I)/2015 dated 08.12.2015.

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- (i) taxpayer's name or the name of his business, address national tax number ¹ ["or CNIC"] and sales tax registration number, if any; and
- (ii) the description quantity and value of goods sold or services rendered:

Provided that where each transaction does not exceed Rs.100, one or more cash-memos per day for all such transactions may be maintained;

- (b) Daily record of receipts, sales, payments purchases and expenses: a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice; and
 - (c) Vouchers of purchases and expenses.
- (2) Taxpayers with business income exceeding Rs. ² ["500,000"] (excluding taxpayers to whom sub-rules (1), (3) or (4) apply) and wholesalers, distributors, dealers and commission agents:-

- (a) Serially numbered and dated cash-memo / invoice / receipt for each transaction of sale or receipt containing the following:-
 - (i) taxpayer's name or the name of his business, address, national tax number ³[or CNIC] and sales tax registration number, If any;
 - (ii) the description, quantity and value of goods sold or services rendered; and
 - (iii) in case of a wholesaler, distributor, dealer and commission agent, where a single transaction exceeds Rs.10,000, the name and address of the customer;

Provided that where each transaction does not exceed Rs.100, one or more cash-memos per day for all such transactions may be maintained;

- (b) Cash book and/or bank book or daily record of receipts, sales, payments. purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice;
- (c) General ledger or annual summary of receipts, sales, payments, purchases and expenses under distinctive heads;

¹ Inserted by SRO 1218(I)/2015 dated 08.12.2015

² The figure "200,000" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

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- (d) Vouchers of purchases and expenses and where a single transaction exceeds Rs.10.000 with the name and address of the payee; and
 - (e) Where the taxpayer deals in purchase and sale of goods, quarterly inventory of stock-in-trade showing description, quantity and value.
- (3) Professionals (like medical practitioners, legal practitioners, accountants, auditors, architects, engineers etc.):-
- (a) Serially numbered and dated patient-slip/ invoice/ receipt for each transaction of sale or receipt containing the following:-
 - (i) taxpayer's name or the name of his business or profession, address national tax number ¹[or CNIC] and sales tax registration number, if any;
 - (ii) the description, quantity and value of medicines supplied or details of treatment /case/ services rendered (confidential details are not required) and amount charged; and
 - (iii) the name and address of the patient/client:

Provided that the condition of recording address of the patient on the patient slip under this clause shall not apply to general medical practitioners;
 - (b) Daily appointment and engagement diary in respect of clients and patients:

Provided that this clause-shall not apply to general medical practitioners;
 - (c) Daily record of receipts, sales, payments, purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice; and
 - (d) Vouchers of purchases and expenses.
- (4) Manufacturers (with turnover exceeding Rs.2.5 million):
- (a) Serially numbered and dated cash-memo/ invoice/ receipt for each transaction of sale or receipt containing the following:-

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

CHAPTER - VII RECORDS AND BOOKS OF ACCOUNTS

- (i) taxpayer's name or the name of his business, Address, national tax number ¹[or CNIC] and sales tax registration number, if any;
 - (ii) the description, quantity and, value of goods sold; and
 - (iii) where a single transaction exceeds Rs.10,000 with the name and address of the customer;
- (b) Cash book and/or bankbook;
 - (c) Sales day book and sales ledger (where applicable);
 - (d) Purchases day book and purchase ledger (where applicable);
 - (e) General ledger;
 - (f) Vouchers of purchases and expenses and where a single transaction exceeds Rs.10,000 with the name and address of the payee; and
 - (g) Stock register of stock-in-trade (major raw materials and finished goods) supported by gate in-ward and outward records and quarterly inventory of all items of stock-in-trade including work-in-process showing description, quantity and value.

²[30A. Electronic tax register.-

A person required to use an electronic tax register shall -

- (a). install the electronic tax register (ETR) within seven days of its authentication by Commissioner holding jurisdiction over such case and obtain a register identification number (RIN) for permanent affixture on the Electronic tax register;
- (b). use the electronic tax register to record only his own sales and ensure that each sale is made through it and print the receipt of each sale containing the information in accordance with sub-rules(3) and (4) of rule 29 and rule 30, and to deliver the original receipt to the purchaser;
- (c). in case of non-availability for use of the electronic tax register, the sales may be recorded with the use of a substitute electronic tax register, duly authenticated by the Commissioner;

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

² Rule 30A inserted by SRO 895(I)/2008 dated August 27, 2008.

CHAPTER - VII RECORDS AND BOOKS OF ACCOUNTS

- (d). prepare a daily and a monthly Accounting report containing the information as prescribed in Chapter VII of these rules;
 - (e). ensure that the electronic tax register operates correctly with particular regard to correct programming of the names of goods and services and the correct allocation of their tax rates;
 - (f). promptly report any malfunctioning of the electronic tax register to the person responsible for its servicing;
 - (g). on demand by an authorized person, produce the electronic tax register for inspection;
 - (h). ensure the inspection of the electronic tax register before the authorized service management after six months;
 - (i). keep copies of electronic tax register reports for a period of five years and produce the same for inspection by the Commissioner whenever required to do so;
 - (j). safely keep the electronic tax register ledger in the electronic tax register's casing and produce it whenever required by the Commissioner to do so; and
 - (k). ensure the inspection before further use of an electronic register which has been or is suspected to have been interfered or tempered with.]
- 31. Every taxpayer deriving income chargeable under the head income from salary¹[.] property, capital gains or other sources shall issue and maintain the following minimum documents and records.-**
- (1) Taxpayers deriving income from Salary:
Salary certificate indicating the amount of salary and tax deducted there from.
 - (2) Taxpayers deriving income from property:
 - (a) Tenancy agreement. if executed;
 - (b) Tenancy termination agreement, if executed;
 - (c) Receipt for amount of rent received; and
 - (d) Evidence of deductions claimed in respect of premium paid to insure the building, local rate, tax, charge or cess, ground

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

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rent, profit/interest or share in rent on money borrowed, expenditure on collecting the rent, legal services and unpaid rent.

- (3) Taxpayers deriving income from capital gains:
- (a) Evidence of cost of acquiring the capital asset;
 - (b) Evidence of deduction for any other costs claimed; and
 - (c) Evidence in respect of consideration received on disposal of the capital asset.
- (4) Taxpayers deriving income from other sources:
- ¹[(a)] Dividends:
- Dividend warrants.
- ¹[(b)] Royalty:
- Royalty agreement
- ¹[(c)] Profit on debt:
- (i) Evidence and detail of profit yielding debt;
 - (ii) Evidence of profit on debt and tax deducted thereon, like certificate in the prescribed form or bank account statement; and
 - (iii) Evidence of Zakat deducted, if any.
- ¹[(d)] Ground rent, rent from the sub-lease of land or building, income from the lease of any building together with plant or machinery and consideration for vacating the possession of a building or part thereof:
- (i) Lease agreement; and
 - (ii) Lease termination agreement.
- ¹[(e)] Annuity or Pension: Evidence of amount received.
- ¹[(f)] Prize money on bond, winning from a raffle, lottery or cross word puzzle:

¹ Clauses re-lettered by SRO 392(I)/2009 dated May 19, 2009.

CHAPTER - VII RECORDS AND BOOKS OF ACCOUNTS

Evidence of income and tax deducted thereon, like certificate in the prescribed form.

¹[(g)] Provision use or exploitation of property:

Agreement.

¹[(h)] Loan, advance, deposit or gift:

Evidence of mode of receipt of a loan, advance, deposit or gift i.e. by a crossed cheque or through a banking channel

¹[(i)] General:

Evidence of deduction for any other expenditure claimed.

PART-III : GENERAL INSTRUCTIONS ABOUT MAINTAINING BOOKS OF ACCOUNTS, DOCUMENTS AND RECORDS

32. General form of books of accounts, documents and records.-

- (1) The books of accounts, records and other documents required to be maintained by a taxpayer in accordance with this Chapter may be kept on electronic media, provided sufficient steps have been taken to ensure the sanctity and safe keeping of such accounts, documents and records.
- (2) The books of accounts, documents and records required to be maintained by a company in accordance with this Chapter shall be maintained in accordance with international accounting standards and as required under the Companies Ordinance, 1984.

33. Books of account documents and records to be kept at the specified place.-

- (1) The books of accounts, documents and records required to be maintained by a taxpayer in accordance with this Chapter shall be kept at the place where the taxpayer is carrying on the business or, where the business is carried on in more places than one, at the principal place of business or at each of such places if separate books of accounts are maintained in respect of each place.
- (2) Where a person derives income from sources other than from business, the books of accounts, documents and records shall be kept at the person's place of residence or such other place as may be so declared by such person.

- (3) The place or places where the books of accounts, documents and records are kept shall be clearly stated on the tax return form in the column requiring the details of the records maintained.

¹[“CHAPTER VIIA

ONLINE INTEGRATION OF BUSINESSES

33A. Application.— The provisions of this Chapter shall apply to all persons mentioned in column (2) of schedule I, excluding those specified in column (4), whose principal place of business is –

- (a) in case of a company, anywhere in Pakistan; and
- (b) in all other cases, within the civil limits including cantonments of districts specified in Schedule II.

33B. Obligations and requirements.— (1) The Person as specified in rule 33A, hereinafter referred to as “integrated enterprise” in this Chapter, shall install such fiscal electronic device and software, as approved by the Board, available on its website with complete technical instructions for installation, configuration and integration.

(2) The person shall notify to the Board, through the Computerized System, of all the establishments, hereinafter referred to as notified establishments, from which they intend to carry on business and shall register each point of sale (POS) to activate the integration duly providing the following information, namely:–

- (a) POS Registration Number (to be provided by the System);
- (b) Name of business;
- (c) Branch name;
- (d) Branch address;
- (e) POS identification number; and
- (f) Registration date.

(3) No sale or service from the notified establishment shall be rendered without being recorded by the duly accredited electronic fiscal device (EFD), which means a system composed of one Sale Data Controller (SDC) and at least one Point of Sale (POS) connected together, that has the following characteristics and requirements, namely:–

- (a) it can perform following tasks, i.e. –
 - (i) receive, record, analyze and store fiscal data;
 - (ii) format fiscal data into fiscal invoices or bills;
 - (iii) transmit the fiscal data to the Board’s Computerized System through secure means; and

¹ Chapter VIIA inserted through SRO 779(I)/2020 dated 26th August, 2020

- (iv) print invoice or bill.;
- (b) sales data controller (SDC) is the component of an EFD that—
 - (i) receives transaction data from a POS component of the EFD;
 - (ii) analyses the transaction data into fiscal data;
 - (iii) formats the fiscal data as a fiscal invoice or bill creates the digital signature for the EFD and records the digital signature on the fiscal invoice or bill;
 - (iv) transmits the fiscal invoice or bill number to the POS;
 - (v) encrypt and preserves the transaction data and fiscal data in an irrevocable and secure manner;
 - (vi) transmits the fiscal data to the Board's Computerized System;
- (c) external SDC (E-SDC) is hardware set up as a separate component of the EFD used by integrated enterprise;
- (d) virtual SDC (V-SDC) is software attached to the POS system;
- (e) an integrated enterprise must integrate each and every POS of the business to any of the SDC;
- (f) an EFD must comply with the following, namely:—
 - (i) each POS is accredited;
 - (ii) each POS transmits to the SDC a bill, on which is recorded the transaction data specified in sub-rule (5), for each transaction of the business;
 - (iii) the SDC receives the transaction data, analyses the data, verify calculated taxes to produce fiscal data for the transaction, record the invoice or bill data and transmits the fiscal invoice or bill number to POS;
 - (iv) POS prints the fiscal invoice or bill with the fiscal invoice or bill number and QR Code;
 - (v) the SDC transmits the fiscal data to the Board's system; and
 - (vi) a fiscal invoice or bill is produced for each invoice; and
- (g) the point of sale should have the following functionalities, namely:—
 - (i) provide mechanism to connect to SDC;
 - (ii) send each invoice or bill to SDC for the issuance of fiscal invoice or bill;
 - (iii) generate the QR Code on the base of fiscal invoice or bill number generated by the SDC and print the QR Code on bill;

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- (iv) must perform closing on the close of day, week and month;
 - (v) send the summary report with following fields to FBR periodically (daily, weekly or monthly) –
 - (a) total sale; and
 - (b) total number of invoices or bills for the period;
 - (vi) every adjustment, modification or cancellation must be recorded
 - duly maintaining logs for each activity; and
 - (vii) system events need to be recorded.
- (4) The invoice or bill for each transaction shall be transmitted to EFD specifying the following particulars, namely:–
- (a) POS Registration Number;
 - (b) unique sequential invoice number;
 - (c) date and time of sale invoice or bill;
 - (d) name of customer or service recipient, where recorded;
 - (e) item-wise description of service and price exclusive of sales tax, if any;
 - (f) rate for each item, if applicable;
 - (g) total amount inclusive of sales tax, if any;
 - (h) discount, if any; and
 - (i) mode of payment, cash or credit card. In case of credit card, the name of client and other relevant details thereof.
- (5) POS shall print a clear and legible invoice or bill for each transaction, copy of which shall be provided to the customer, containing the following particulars in addition to those as in the preceding sub-rule, namely:–
- (a) QR Code (Generated based on FBR Fiscal Invoice Number);
 - (b) FBR Fiscal Invoice Number;
 - (c) name of the business;
 - (d) national tax number; and
 - (e) name or location of the notified establishment.
- (6) The EFDs installed at each notified establishment shall be tamper-proof and all the data recorded thereon shall be backed up at an offline site.
- (7) In case of sale returns or exchange, a proper credit note or supplementary invoice with prescribed particulars shall be issued containing the reference of original invoice and the detail of amount refunded or additionally charged, along with sales tax involved, if any.

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(8) All the transactions made from the notified establishment shall be communicated to the Board's Computerized System through EFD.

(9) The SDC shall be capable of generating and sending alert messages resulting from any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(10) The transactions on each point of sales in the notified establishment shall be recorded by a CCTV camera and the recording thereof shall be retained for a period of at least three months. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the time as specified.

(11) In case ancillary services or sale of goods are made from notified establishment, the transactions thereof shall also be recorded and the invoice or bill issued in the same manner. Such data shall also be communicated to the Board's Computerized System in the same manner.

(12) The cost for integration including the cost of equipment and fiscalization shall be borne by the taxpayer itself.

(13) The taxpayer shall prominently display at each establishment that the POS or the establishment is accredited by FBR to issue invoice or bill and that the registration number of each POS is verifiable through the Board's verification services.

33C. Accreditation of points of sales (POS) systems.— (1) A vendor, who wants to supply a POS of a particular brand, model and specification to a Person that is not an accredited POS, must apply to the Board for accreditation of the POS of that brand, model and specification.

(2) On receiving the application under sub-rule (1), the Board shall take steps to determine accreditation of the brand, model and specification of the POS. During the accreditation process, the supplier must provide the Board with access to information and equipment, and any other assistance reasonably required for carrying out the process.

(3) After completing the accreditation process, the Board shall either allow accreditation to the brand, model and specification of POS as applied for or refuse the same in accordance with the parameters determined by it.

(4) The Board shall, without delay after accrediting a POS under this sub-rule, publish the details of the brand, model and specification of the POS on its website along with the date of accreditation.

(5) The Board may revoke the accreditation of a POS if the POS ceases to comply with the determined parameters. The notice of revocation shall be sent to the vendor specifying the reasons for revocation and also to the integrated supplier operating such POS. The Board shall also immediately remove the particulars of the POS from its website.

33D. Record, access and examination.— (1) The integrated enterprise shall maintain the record of all the bills and transactions made from a notified establishment and also at the notified central location. The taxpayer shall provide

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access to such premises as well as the specific record required to the Inland Revenue officer as authorized by the Commissioner concerned.

(2) Other provisions of the Ordinance regarding record maintenance and access thereto, and otherwise, shall also be applicable.

(3) FBR may issue the parameters for inquiry/investigation.

(4) The FBR may conduct inquiry and investigations at different levels to ensure that the taxpayer is complying with these rules, including by—

- (a) checking if the taxpayer is issuing valid invoices or bill;
- (b) checking if the POS and SDC for the taxpayer's business are accredited;
- (c) checking if the EFD complies with the guidelines set out in these rules;
- (d) checking the operation of the protocols; and
- (e) requiring taxpayers to provide relevant information and documents as necessary.

33E. Online integration during intervening period.— (1) During the intervening period till such time the Board puts into operation a system of accredited secure devices and real time communication of bills and other data as stipulated in rule 33B, the online integration shall be considered to have been achieved if all the conditions specified in this rule are fulfilled.

(2) The taxpayer shall certify, using his user ID and password on the Computerized System, that he shall fulfill all the requirements of this Chapter as relaxed by this rule and that he shall ensure integration of all notified establishments in the manner as stipulated in rule 33B within one month of the date when the Board declares readiness for the same through a notice sent through email or Computerized System. Such person shall provide details of all his establishments in the manner as stipulated in sub-rule (2) of rule 33B. Such person shall also make necessary declaration during this process as stipulated by the Board's Computerized System.

(3) The taxpayer shall upload or transfer the data of all invoices or bills periodically to the Board's Computerized System but the interval during such transfer shall not exceed seven clear days in any case.

33F. Consequences of non-compliance or contravention.— A taxpayer found to have tampered with the system or issued bill or invoice otherwise than through the prescribed devices or contravenes any of the provisions of this Chapter, shall be liable to penalty or punishment in accordance with the provisions of Income Tax Ordinance, 2001.

33G. Reporting of failure to transfer sale or bill data to the Board.— The Board shall ensure to provide a facility on its website to a customer of an integrated enterprise Person to verify and ensure that the invoice or bill issued to him has been duly communicated to the Board's Computerized System and in case of non-verification, he may upload the image of invoice or bill to the Board's portal.

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THE SCHEDULE - I
[see rule 33A]

S.No	Description	PCT Heading, if applicable	Exclusion, if any
(1)	(2)	(3)	(4)
1.	Restaurants	9801.2000 9801.7000	Where – a. the restaurant is operating otherwise than as part of a food court; and b. the facility of air-conditioning is not installed or available in the premises.
2.	Hotels, motels, guest houses, marriage halls, Marquees, clubs including race clubs.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000 9801.7000	Where– a. The covered area is less than 4500 sq. feet b. the facility of air-conditioning is not installed or available in the premises.
3.	Inter-city travel by road.	9803.9000	Where – a. The taxpayer is only providing non air conditioned travel service; or b. Travel service maintaining a fleet of less than ten vehicles.
4.	Courier services and cargo services	9808.0000 98.04	Where – a. the taxpayer is not a company; and b. the taxpayer is offering only domestic courier or cargo service.
5.	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours / clinics,	9810.0000 9821.4000 and 9821.5000	Where – a. The covered area is less than 1000 sq. feet; or b. the facility of air-conditioning is not installed or available in the premises.
6.	Medical practitioners and consultants	9815.1000	Where – a. the consultation is

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			being provided at a place other than a hospital or Poly-Clinic; and b. the consultation fee is less than Rs. 1500/-.
7.	Pathological laboratories, medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	98.16 98.17	Where – c. the taxpayer is not a company; and d. the taxpayer is not maintaining more than one branch whether under its own name or through an associate.
8.	Hospitals or medical care centres providing medical consultation, hospitalization or other ancillary services	Respective headings	
9.	Health clubs, gyms, physical fitness centres, and body or sauna massage centres	98.21	Where – a. The covered area is less than 1000 sq. feet; or b. the facility of air-conditioning is not installed or available in the premises.
10.	Photographers	-	Photographers charging less than Rs. 100,000 per event
11.	Accountants	-	Accountants who are not operating as part of a firm or a company
12.	Retailers including manufacturer-cum-retailer, wholesaler-cum-retailer, importer-cum-retailer or such other person who combines the activity of retail sale with another business activity.	Respective headings	A retailer who does not fall in any on the following categories, namely:– a. a retailer operating as a unit of national or international chain of stores; b. a retailer operating in an air-conditioned shopping mall, plaza or center, excluding kiosks; c. a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive

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			<p>months exceeds rupees twelve hundred thousand;</p> <p>d. a wholesaler-cum- retailer, engaged in bulk import and supply of consumer goods on wholesale basis to retailers as well as on retail basis to the general body of consumers; or</p> <p>e. a retailer whose shop measures one thousand square feet in area or more.</p>
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THE SCHEDULE - II
[see rule 33A(b)]

S.No	Description
(1)	(2)
1.	Karachi
2.	Lahore
3.	Islamabad
4.	Rawalpindi
5.	Faisalabad
6.	Multan
7.	Peshawar
8.	Gujranwala"]

CHAPTER - VIII

RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT
AND STATEMENT TO BE FILED BY CERTAIN PERSONS¹[34. Return of income.-

- (1) This rule shall apply to provide for the furnishing of returns of income.
- ²[(2) A return of income as required to be furnished under section 114 shall be in the form as specified in Annexure-XIII of Part VI of the Second Schedule.]
- (3) A return of income shall be verified in the manner specified in the form.
- (4) A return of income shall be accompanied by the following, namely:-
- (a) applicable documents;
 - (b) statements;
 - (c) certificates; ³[]
 - (d) annexes; ⁴[and]
- ⁴[(e) in case of companies, the return of income shall be accompanied by audited accounts and reconciliation of profits as per accounts and taxable income as declared in the return.]

⁵[]

⁶[⁷[]]

¹ Rule 34 substituted by SRO 651(I)/2004, dated July 30, 2004.

² Sub-rule (2) substituted by SRO 392(I)/2009, dated May 19, 2009.

³ Word "and" omitted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Word "and" and clause "(e)" inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Word etc. "as are specified in Part-VI of the Second Schedule." Earlier the words "the annexures to" appearing after the word "in" were omitted by SRO 1032(I)/2006, dated October 03, 2006.

⁶ Rule 35 substituted by Notification No. SRO 651(I)/2004, dated July 30, 2004.

⁷ Rule 35 omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted rule read as under:

“ **35. Employer's certificate in lieu of return of income.-**

- (1) This rule shall apply to provide for the furnishing of an employer's certificate in lieu of return of income.
- (2) An employer's certificate in lieu of return of income as required under section 115 shall be in the form specified in Part III of the Second Schedule.
- (3) An employer's certificate in lieu of return of income shall be accompanied by the following, namely:-
- (a) applicable documents;
 - (b) statements;
 - (c) certificates; and
 - (d) annexes;

as are specified in the annexures to Part VI of the Second Schedule.”

36. Wealth statement.-

- (1) This rule shall provide for the furnishing of a wealth statement.
- (2) A wealth statement shall be-
 - (a) in the form specified In Part ¹[IV] of the Second Schedule to these rules;
 - (b) verified in the manner specified in the form; ² []
 - (c) accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance ³ [and]
 - ³[(d) accompanied by a wealth reconciliation statement.]

37. Return to be furnished by a non-resident ship owner or charterer.-

- (1) This rule shall apply for the Purposes of section 143, which provides for the furnishing of returns by non-resident ship owners or charterers.
- (2) A return required to be furnished under section 143 shall be in the following form, namely:-

1	2	3	4	5	6	7	8	9	10
Name of ship	Name of Owner / ⁴ [charterer]	Dates of Arrival / departure	Receipts for freight and passenger, cargo livestock etc. embarked from Pakistan	Total freight earned for goods, services passengers ⁵ [livestock]embarked outside Pakistan	Total in Respect ⁵ [of] freight received in Pakistan embarked outside Pakistan (whether covered by the tax treaty. Please specify)	⁶ [Tax amount on earnings as per columns 4, 5 and 6.]	Remarks whether containers charges and other charges separately shown in the Normal Return of income. If received by the agent or assigned to other Person, in that case rent/lease or assignment charges	Challan No. & Date of payment	Remarks

Authorized/Representative Signature _____
 Name. _____
 Designation _____
 Seal _____
 Date _____

¹ Substituted for "V" by Notification No. SRO 861(I)/2003, dated September 01, 2003.
² Word "and" omitted by SRO 392(I)/2009, dated May 19, 2009.
³ Word "and" and clause "(d)" inserted by SRO 392(I)/2009, dated May 19, 2009.
⁴ Substituted for "Charter" by SRO 392(I)/2009, dated May 19, 2009.
⁵ Words inserted by SRO 392(I)/2009, dated May 19, 2009.
⁶ Substituted for "Tax amount on earnings as Col:6" by SRO 392(I)/2009, dated May 19, 2009.

- (3) A return required to be furnished under section 143 shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.
- (4) A return required to be furnished under section 143 may be furnished by any of the methods specified in rules 73 and 74.

38. Return to be furnished by a non-resident aircraft owner or charterer.-

- (1) This rule shall apply for the purposes of section 144, which provides for the furnishing of quarterly returns by non-resident aircraft owners or charterers.
- (2) A return required to be furnished under section 144 shall be in the following form, namely:-

¹ [specification of the aircraft]	Name of owner ² [charterer]	Dates of arrival. ³ [/departure]	Quarterly receipts for freight and passenger, cargo lives tock etc. embarked from Pakistan.	Total freight earned for goods, services passengers ³ [livestock] embarked outside Pakistan.	Total in Respect ³ [of] freight received in Pakistan embarked outside Pakistan (whether covered by the tax treaty. Please specify).	⁴ [Tax amount on earnings as per columns 4, 5 and 6.]	Remarks whether containers Charges and other charges separately shown in the Normal Return of income. If Received by the agent or assigned to other Person, in that case rent/ lease or assignment charges.	Challan No. & Date of payment.	Remarks
1	2	3	4	5	6	7	8	9	10

Authorized/Representative Signature _____

Name. _____

Designation _____

Seal _____

Date _____

¹ Substituted for "Name of Air-craft" by SRO 392(I)/2009 dated May 19, 2009.
² Substituted for "Charter" by SRO 392(I)/2009, dated May 19, 2009.
³ Words inserted by SRO 392(I)/2009, dated May 19, 2009.
⁴ Substituted for "Tax amount on earnings as Col:6" by SRO 392(I)/2009, dated May 19, 2009.

- (3) A return required to be furnished under section 144 shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.
- (4) A return required to be furnished under section 144 may be furnished in any of the methods specified in rules 73 and 74.

¹[]

¹ Rule 39 omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted rule read as under:

“39. Statement in lieu of Return of income.-

- (1) Where in lieu of Return of income statement is required to be filed namely incomes covered by sections 5,6 and 7 or where tax deduction is to be taken as final discharge of tax liability u/s 169 a statement in the prescribed form shall be filed as prescribed in Part ¹[IV] of the Second Schedule to the Rules.
- (2) Where a taxpayer has income from a source which does not form part of total income and also income under any head of income given in section 11 (except salary), Return is specifically required to be filed on a prescribed statement as well as shall be filed.

1["CHAPTER - VIIIA

¹ Chapter – VIIA substituted through SRO 773(I)/2020 dated 24th August 2020 the substituted chapter read as follows:

"CHAPTER - VIIIA

BANKING COMPANIES REPORTING REQUIREMENTS

39A. This chapter contains rules for banking companies reporting requirements for the purpose of section 165A of the Ordinance.

39B. Definitions.-

(1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (a) "Account Holders Deposits Statement" means Account Holders Deposits Statement as specified in Form 'A';
- (b) "Banking Company Officer" means a senior officer stationed at the head office and nominated by a banking company to coordinate with the Board for provision of any information and documents required by the Board;
- (c) "Credit Card Payments Statement" means Credit Card Payments Statement as specified in Form 'B';
- []
- (e) "Information" includes Account Holders Deposits Statement, Credit Card Payments Statement, [Profit on Debt Statement],] or any other information as required by the Board from the banking company;

- (a) "Reporting Banking Company" means a banking company required under section 165A of the Ordinance to provide to the Board all the information and documents electronically or otherwise, mentioned in the said section;

[]

["(h) "Profit on Debt Statement" means Profit on Debt Statement as specified in Form 'C';";]

[(i) "Cash Withdrawals Statement" means Cash Withdrawals Statement as specified in Form 'D';]

39C. Furnishing of information.-

(1) The information, required to be furnished under section 165A of the Ordinance [] shall be [filed electronically on FBR's web portal], by the reporting banking company, in the manner as specified in Account Holders Deposits Statement, [Cash Withdrawals Statement] Credit Card Payments Statement, [and Profit on Debt Statement] and suspicious transactions report.

[]

(3) The information other than information provided in sub-rule (1) [] shall be provided by the reporting banking company as specified in a notice issued in terms of section 165A(2) of the Ordinance.

39D. Authorized Persons.-

- (1) Banking company officer, shall be nominated by the reporting banking company not later than thirty days of coming into force of rules contained in this chapter.
- (2) Where a banking company officer is not nominated within the time allowed as specified in sub-rule (1), the President or any Principal Officer of the reporting banking company, stationed at the head office shall be treated as banking company officer.
- (3) The information required to be reported to the Board shall be provided by the banking company officer to the Chairman, Federal Board of Revenue or any officer authorized by the Chairman in this behalf. Provided that the officer authorized by the Chairman shall not be below the rank of Member of the Board.

39E. Time of furnishing information.-

- (1) Every banking company officer, shall [file electronically on FBR's web portal] a monthly Account Holders Deposits Statement [.] Credit Card Payments Statement [and Cash Withdrawals Statement] as specified in Form 'A' [.] Form 'B' [and Form 'D'] respectively, for immediately preceding calendar month within seven days of the end of the preceding calendar month.
- (2) Every banking company officer shall [file electronically on FBR's web portal] an annual [Profit on Debt Statement] as specified in Form 'C' for immediately preceding calendar year within three months of the end of the preceding calendar year.

[]

(4) Every banking company officer, shall furnish to the Board any information and documents in addition to those mentioned in sub-rules (1) to (3) within the time allowed by the Board.

39F. Exclusions.-

- (1) The information [in Form 'A' and Form 'B'] may not be provided by the banking company officer in respect of a person who holds National Tax Number and has also filed return of income for the immediately preceding tax year.
- (2) The information regarding the person mentioned in sub-rule (1) may be provided to the reporting banking company by the Board, on 10th of every month.

FORM-A

[See rule 39B(1)(a)]

ACCOUNT HOLDERS DEPOSITS STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSONS WHO HAVE DEPOSITED RS. ONE MILLION OR MORE DURING THE MONTH OF:

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount deposited during the month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
VERIFICATION					

BANKING COMPANIES REPORTING REQUIREMENTS

39A. This chapter shall apply to the banking companies reporting requirement for the purposes of section 165A of the Ordinance.

Definitions.- (1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (a) "account holders deposits statement" means account holders deposits statement as specified in Form A;
- (b) "banking company officer" means a senior officer stationed at the head office and nominated by a banking company to

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;
I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____
Name _____
CNIC _____

FORM-B

[See rule 39B(1)(c)]

CREDIT CARDS PAYMENTS STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSONS WHO HAVE MADE CREDIT CARD PAYMENTS OF RS.ONE HUNDRED THOUSAND OR MORE DURING THE MONTH OF:

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount deposited during the month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;
I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____
Name _____
CNIC _____

FORM-C

[See rule 39B(1)(h)]

PROFIT ON DEBT STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSON RECEIVING REPORT ON DEBT EXCEEDING ONE MILLION FOR FILERS AND FIVE HUNDRED THOUSAND RUPEES FOR NON-FILERS AND TAX DEDUCTIONS THEREON DURING THE FINANCIAL YEAR OF

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount of profit on debt during the year	Tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM-D

[see rule 39B(1)(i)]

CASH WITHDRAWALS STATEMENT

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

INFORMATION OF PERSONS WHO HAVE WITHDRAWN CASH EXCEEDING FIFTY THOUSAND RUPEES IN A DAY AND TAX DEDUCTIONS THEREON FOR FILERS AND NON-FILERS, AGGREGATING TO RUPEES ONE MILLION OR MORE DURING THE MONTH OF

S.No.	Name	CNIC	Most recent particulars including address(es)	Amount withdrawn during the month	[Tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)*

coordinate with the Board for the provision of any information and documents required by the Board;

- (c) "credit card payments statement" means credit card payments statement as specified in Form B;
- (d) "cash withdrawal statement" means cash withdrawal statement as specified in Form C;
- (e) "information" includes account holders deposits statement, credit card payments statement, cash withdrawal statement, profit on debt statement, and details of any information or data as required by the Board from the banking company in terms of section 165A(2) of the Ordinance;
- (f) "reporting banking company" means a banking company required under section 165A of the Ordinance to provide to the Board all the information and documents electronically or otherwise, mentioned in the said section; and
- (g) "profit on debt statement" means profit on debt statement as specified in Form D.

39B. Furnishing of information.- (1) The information, required to be furnished under section 165A of the Ordinance shall be provided by the reporting banking company, in the manner as specified in account holders deposits statement, credit card payments statement, cash withdrawal statement and profit on debt statement.

(2) The information other than that provided in sub-rule (1) shall be provided by the reporting banking company if requisitioned by the Board.

39C. Authorized Persons.- (1) Banking company officer, shall be nominated by the reporting banking company not later than thirty days of coming into force of the rules contained in this chapter.

(2) Where a banking company officer is not nominated within the time allowed as specified in sub-rule (1), the President or principal officer of the reporting banking company, stationed at the head office, shall be treated as banking company officer.

(3) The information required to be reported to the Board shall be provided by the banking company officer to the Federal Board of Revenue.

39D. Time of furnishing information.- (1) Every banking company officer shall furnish to the Board a monthly account holders deposits statement, credit card payments statement, and cash withdrawal statement as specified in Form A, Form B, and Form C, respectively, for immediately preceding calendar month within fifteen days of the end of the preceding calendar month.

(2) Every banking company officer shall furnish to the Board an annual profit on debt statement as specified in Form D for immediately preceding calendar year within three months of the end of the preceding calendar year.

(3) Every banking company officer, shall furnish to the Board any information and documents in addition to those mentioned in sub-rules (1) and (2) within the time allowed by the Board.;"

CHAPTER - IX

CERTIFICATES, STATEMENTS AND PROCEDURE FOR PAYMENT OF
ADVANCE TAX

PART I - SECTION 159

CERTIFICATE

40. Exemption or lower rate certificate u/s 159.-

- (1) An application for a certificate under sub-section (1) of section 159 shall be made in the form specified in Part-VII of the First Schedule to these rules.
- (2) A certificate issued by the Commissioner under sub-section (1) of section 159 shall be in the form specified in Part VIII of the First Schedule to these rules.
- ¹[(3) An application for a certificate under sub-section (1) of section 159 read with clause (v) of paragraph 1 of Notification No. S.R.O. 947(I)/2008, dated the 5th September, 2008, shall be in the form specified in Part VII(a) of the First Schedule to these rules.
- (4) A system based exemption certificate issued by the Commissioner for goods specified under clause (v) of paragraph 1 of Notification No. S.R.O. 947(I)/2008, dated the 5th September, 2008 shall be in the form specified in Part-VIII (a) of the First Schedule to these rules.]

²["PART IA
IMPORTED GOODSDIVISION I
GENERAL

40A. Application.-The provisions of this Part shall apply to addition, omission or amendment of entries in the Twelfth Schedule and application of reduced rate on goods falling under Part III of said schedule imported by persons as raw material for its own use.

DIVISION II
RECLASSIFICATION IN THE TWELFTH SCHEDULE

¹ Sub-rules "(3) and (4)" inserted by SRO 1139(I)/2008, dated October 31, 2008.

² New Part IA inserted through SRO 715(I)/2020 dated 12th August, 2020.

40B. Committee on Imported Goods.—(1) There shall be a Committee on Imported Goods which shall consist of the following members, namely,—

- | | | |
|-----|---------------------------------------|-------------------|
| (a) | Member Inland Revenue Policy, FBR | Chairperson |
| (b) | Member Inland Revenue Operations, FBR | Member |
| (c) | Member Taxpayers Audit, FBR | Member |

(2) The Chief Income Tax Policy shall act as secretary to the committee.

(3) The Committee on Imported Goods shall be empowered to add in the Twelfth Schedule of the Ordinance any entry thereto or omit any entry therefrom or amend any entry therein.

(4) The Chairperson of the Committee may, *suo moto* or on application of a taxpayer being an importer of such goods, place a matter pertaining to sub-rule (3) before the committee by way of convening a meeting including a virtual meeting or by way of circulation which shall decide the matter within sixty days.

40C. Reclassification of imported goods.— (1)The Committee on Imported Goods, may after taking into consideration all relevant facts, add in the Twelfth Schedule of the Ordinance, any entry thereto or omit any entry therefrom or amend any entry therein:

Provided that such decision of the Committee shall be made by majority.

(2) A decision under sub-rule (1) to add in the Twelfth Schedule of the Ordinance any entry thereto or omit any entry therefrom or amend any entry therein shall be notified in the Official Gazette by the Board.

DIVISION III

EXEMPTION AND REDUCED RATE CERTIFICATES

40D. Import under an Exemption Certificate.— (1) A taxpayer eligible under sub-section (1) of section 159 of the Ordinance may submit an application to the Commissioner for an exemption certificate through Iris, and submit supporting documents and data in electronic form:

Provided that till such time Iris is enabled for the purpose of this sub-rule, the application and supporting documents and data may be submitted manually to the Commissioner.

(2) On receipt of a complete application along with the documents prescribed under sub-rule (1), the Commissioner may carry out such verification as he may consider necessary to ascertain, inter alia, whether—

- (a) such goods are relevant to the activity of the taxpayer whose income is exempt from tax under the Ordinance or is

subject to hundred percent tax credit under section 100C of the Ordinance; and

- (b) similar goods previously imported by the taxpayer have not been supplied to its associate or any other person in a non-arm's length transaction.

(3) The Commissioner may, within fifteen days of application by the taxpayer through an order in writing,—

- (a) approve such quantity of goods as it may deem fit to be imported by the person without collection of tax under section 148 of the Ordinance; or
- (b) reject the application of the taxpayer.

40E. Import under a Reduced Rate Certificate.— (1) A taxpayer desirous of importing goods classified under Part III of the Twelfth Schedule to the Ordinance as raw material for its own use may submit an application to the Commissioner for a reduced rate certificate through Iris, and submit the following documents and data in electronic form, namely:—

- (a) the site plan of the manufacturing unit indicating the location of the premises and the details of the total area, covered area and manufacturing area and separate storage areas for manufactured goods, factory rejects and wastages;
- (b) complete details of the type of machinery installed;
- (c) the installed production capacity per day and the average production per day for the last two tax years;
- (d) the complete manufacturing process flow, clearly indicating, *inter alia*, the following, namely—
 - (i) the stage at which local and imported raw materials shall be consumed; and
 - (ii) the stage at which finished goods shall be manufactured;
- (e) inventory statement, consumption statement and input-output ratios of locally procured and imported goods for the last assessed tax year and the period starting on the first day after the last assessed tax year and ending on the day on which an application under sub-rule (1) is made; and

- (f) an estimate of advance tax under sub-section (4A) of section 147 of the Ordinance, if not already furnished:

Provided that till such time Iris is enabled for the purpose of this sub-rule, the application and supporting documents and data may be submitted manually to the Commissioner:

Provided further that a taxpayer shall not be required to furnish documents and data under clause (a) and (b) where the taxpayer has been granted a reduced rate certificate under this rule in the previous tax year and the taxpayer submits a declaration to the effect that there is no change in particulars specified under clause (a) and (b).

(2) On receipt of a complete application along with the documents prescribed under sub-rule (1), the Commissioner may, after such verification as he may consider necessary, calculate the quantity of raw material allowable to be imported during the tax year at reduced rate which shall be computed in accordance with the following formula, namely:-

$$[(125\% \times A) - B] \times [1 + C]$$

Where –

- | | |
|----------|------------------------------------------------------------------------------------------------------|
| A | is lesser of previous year's import or consumption of the raw material; |
| B | is the raw material available with the taxpayer at the time of application; and |
| C | is the percentage change in turnover estimated under section 147 compared to last assessed tax year. |

(3) The Commissioner may, within fifteen days of application by the taxpayer through an order in writing,–

- (a) approve such quantity of goods as it may deem fit to be imported by the person as if such goods were classified under Part II of the Twelfth Schedule; or
- (b) reject the application of the taxpayer

(4) All orders under sub-rule (3) shall be reviewed quarterly by the Review Committee, which shall consist of the following members, namely:-

- | | | |
|-----|---------------------------------------|--------------------------|
| (a) | Member Inland Revenue Operations, FBR | <i>Chairperson</i> |
| (b) | Chief Inland Revenue Operations, FBR | <i>Member</i> |
| (c) | Chief Income Tax Policy, FBR | <i>Member</i> |

40F. Monitoring by the Commissioner.–(1) The Commissioner or an officer authorized by the Commissioner shall have free access to the premises, registered

office or any other place where any stocks, business records or documents required under these rules are kept or maintained or whose business activities are covered under these rules; and such officer may, at any time, inspect the goods, stocks, records, data, documents, correspondence, accounts and statements or any other record to verify, inter alia, the following, namely –

- (a) the production capacity and stock consumption as stated by the taxpayer; and
 - (b) the raw material being imported is in line with the manufacturing activity or capacity and it is being used as raw material for own use only.
- (2) The Commissioner may conduct audit of consumption, production and sales of the latest Tax Year for which return of income has been filed at any time during the year in order to verify that the quantum of annual production is in accordance with the consumption of raw materials and the input-output co-efficient.”]

¹[PART II**COLLECTION OR DEDUCTION OF TAX AT SOURCE****DIVISION I
EMPLOYER'S CERTIFICATE**²[]**DIVISION II
CERTIFICATE FOR COLLECTION OR DEDUCTION OF TAX
(OTHER THAN FROM SALARY)****³42. Certificate of collection or deduction of tax ⁴[]:-**

- (1) As required under sub-section (1) of section 164, any person responsible for-
- (a) Collecting tax under Division II of Part V of Chapter X of the Ordinance;
 - (b) Deducting tax from a payment under Division III of Part V of Chapter X of the Ordinance, except in the case of salary;
 - (c) Collecting or deducting tax under Chapter XII of the Ordinance; or
 - (d) Deducting tax under the Sixth Schedule to the Ordinance,

¹ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

² Rule "41" omitted by SRO 1062(I)/2007, dated October 27, 2007.

³ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

⁴ Words "other than from salary" omitted by SRO 1062(I)/2007, dated October 27, 2007.

shall issue a certificate to the person from whom tax has been collected or deducted, in the form as set out in Part VII of the Second Schedule to these rules, within fifteen days after the end of the financial year or discontinuation of business etc.

- (2) Where the person from whom tax has been collected or deducted requests for the issuance of the certificate before the end of the financial year, the certificate under sub-rule (1) shall be issued for the period in that year within seven days of the request made.
- (3) Where the certificate issued under sub-rule (1) or sub-rule (2) has been lost, stolen or destroyed the recipient of the certificate may request, in writing, to the issuer of the certificate to issue a duplicate thereof.
- (4) Where a request has been made under sub-rule (3), the issuer of the certificate shall comply with the request and the certificate so issued shall be clearly marked "duplicate".
- (5) The certificate issued under sub-rules (1), (2) or sub-rule (3) shall be in duplicate and serially numbered.

DIVISION III

PAYMENT OF TAX COLLECTED OR DEDUCTED

143. Payment of tax collected or deducted.-

As required under section 160 and under the Sixth Schedule to the ordinance the tax collected or deducted under Division II or Division III of Part V of Chapter X of the Ordinance, Chapter XII of the Ordinance or Sixth Schedule to the Ordinance shall be paid to the Commissioner by way of credit to the Federal Government,-

(a) where the tax has been collected or deducted by the Federal Government or a Provincial Government on the day the tax was collected or deducted; or

²[(b) where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government,-

¹ Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

² Clause (b) substituted by SRO 255(I)/2017 dated 12.04.2017.. The substituted clause (b) read as follows:-

"(b) where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within ²[Seven days from the end of each week ending on every Sunday]²[:]

- (h) by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within Seven days from the end of each week ending on every Sunday and
- (ii) by remittance abroad to a non-resident through state bank or any other banking company, prior to remitting abroad of the amount from which tax is to be deducted or collected.]

¹[Division IIIA

ADVANCE TAX ON AIR TICKETS

43A. Advance tax on air tickets.-

- (1) This rule shall apply for the purposes of section 236B and 236L.
- (2) Airlines issuing tickets directly to passengers, either manually or electronically, shall charge and collect advance tax, at the rates applicable for sections 236B and 236L, directly from the passengers and shall be paid within the time as prescribed in sub-rule (4).

Explanation: For the purpose of this rule, airline means airline issuing tickets for uplifting passengers of any airline, whether having its head office or registered office or an agent in Pakistan or not, if the journey originates in Pakistan. The obligation to charge, collect and deposit tax is in respect of the airline uplifting the passengers in respect of the journey originating in Pakistan.

- (3) Where the tickets are issued by persons, other than the Airlines, and the persons issuing tickets on behalf of the Airlines, are charging and collecting advance tax from the passengers and making payment of tax to the Airline directly, or through IATA, or through any other entity authorized in that behalf, the tax so collected by the airlines from such persons shall be paid as per sub-rule (4).
- (4) Tax collected by the airlines under sub-rule (3), shall be paid by the 15th day of the following second month in respect of tickets issued upto the last working day of each calendar month:

Provided that for the month of May and June, the tax shall be paid by 15th day of June on the basis of average tax paid in respect of

³[Provided that the tax collected by a banking company upto 19th July, 2015 in respect of advance tax on banking transactions under section 236P of Ordinance may be deposited into the Government Treasury by 31st July, 2015.]”

¹ Division IIIA inserted by SRO 817(I)/2014 dated September 15, 2014.

**CERTIFICATES, STATEMENTS AND
PROCEDURE FOR PAYMENT OF ADVANCE TAX**

July to April. Any short or excess tax paid, in respect of tickets issued during May and June, shall be adjusted in the tax required to be paid by the 15th day of July.

- (5) Every Airline issuing international air tickets shall make adequate arrangements for collection of tax under this rule from the persons issuing tickets on its behalf or through electronic means, and in case of default, the said tax shall be collected from the airline, without prejudice to any other liability which it may incur under the Ordinance.
- (6) Notwithstanding anything contained in Second Schedule to the Income Tax Rules, 2002, monthly and annual statements of tax collected under section 236B and 236L, shall be submitted by every airline to the respective Commissioner Inland Revenue, in the form and verified in the manner as indicated in sub-rule (8).
- (7) Monthly statement for the tax deposited by 15th of each month, under sub-rule (4), shall be filed by 21st of the month:

Provided that the monthly statement for the month of September, 2014 shall be furnished along with the monthly statement of October, 2014.

- (8) The forms and manner in which the monthly and annual statements are to be filed, are as below:

FORM

Monthly statement of tax collected under section (236B/236L) _____
of the Income Tax Ordinance, 2001, during the month of _____, 20____

Airline/Uplifting Airline:						
SN	Name of Airline for which tickets issued.	Gross Fare	Tax @ 5% or 4%	Date of collection	Date of Deposit	CPR No.

I certify that the above statement contains complete information of tax collectible under section 236B of the Income Tax Ordinance, 2001, during the month/year ending on the _____, 20____

Name and Signature of person responsible _____

Signature: _____

Date: _____

Seal _____

Annual statement of tax collected under section (236B/236L) _____
of the Income Tax Ordinance, 2001, for the year ending on the _____,
20_____

Airline/Uplifting Airline:										
SN	Name of Airline for which tickets issued	Document or Ticket No.	Passenger Name	NIC/Passport No.	Route/Sector	Gross Fare	Tax @ 5%	Date of collection	Date of Deposit	CPR No.

I certify that the above statement contains complete information of tax collectible under section 236B of the Income Tax Ordinance, 2001, during the month/year ending on the _____, 20_____

Name and Signature of person responsible _____

Signature: _____

Date: _____

Seal _____

- (9) Provisions of section 236G and 236L, shall not be applicable in the case of a foreign diplomat or a diplomatic mission in Pakistan.]

¹[43B.- Amount actually paid under section 158.- (1)The amount actually paid as per clause (c) of section 158 the Ordinance includes,-Payment of tax collected or deducted,-

- (a) amount paid by the person, as withholding agent;
- (b) amount paid on behalf of the person, as withholding agent;
- (c) amount paid at the instruction of the person, as withholding agent; and
- (d) gross amount settled or discharged by the person, as withholding agent, to other person before netting off or adjusting such against any receivable from the said other person.]

²[(2) In case of remittance abroad to non-resident, seven days before the amount is intended to be remitted aboard to that non-resident, through State Bank or any banking company.]

DIVISION IV

³[⁴[] STATEMENT¹[] OF TAX COLLECTED

¹ Rule 43B inserted by the SRO 958(I)/2015 dated 29th September, 2015.

² New sub-rule(2) added through SRO 1314(I)/2017 dated 22nd December, 2017.

³ The words "Annual and" omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The word "MONTHLY" omitted through SRO 849(I)/2019 dated 24th July, 2019.

OR DEDUCTED

²[44. ³[Statement] of tax collected or deducted.-⁴[]

⁵[(2) Pursuant to sub-section (2) of section 165, a person responsible for collecting or deducting tax under Division II or Division III of Part V of Chapter X of the Ordinance or under Chapter XII of the Ordinance shall furnish ⁶["or e-file"] a ⁷[biannual] monthly statement ⁸[] as set out in part X of the Second Schedule to these rules ⁹[as per the following timelines, namely:-

- (a) in respect of the half-year ending on the 30th June, on or before the 31st day of July; and
- (b) in respect of the half-year ending on the 31st December, on or before the 31st January".]

(3) The statement referred to in sub-rule (2) shall be accompanied by the evidence of deposit of tax collected or deducted to the credit of the Federal Government.

(4) A person required to furnish the ¹⁰[statement] under sub-rule ¹¹[] (2) shall, wherever required by the Commissioner, furnish a reconciliation of the amounts mentioned in the aforesaid ¹²[] ¹³[biannual] statements with the amounts mentioned in the return of income, statements, related annexes and other documents submitted from time to time.

¹⁴[(5) Pursuant to sub-section (6), a person responsible for deducting tax under section 149 shall furnish or e-file annual statement by the 31st day of the month of July after the end of a financial year in the form set out in Part IX of the Second Schedule to these rules.]

¹ The letter "s" omitted by SRO 1218(I)/2015 dated 08.12.2015.

² Part II comprising of rules 41 to 45 substituted by SRO 641(I)/2005, dated June 27, 2005.

³ The words "Annual statement" substituted through SRO 849(I)/2019 dated 24th July, 2019.

⁴ Rule (1) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted rule read as under:-

"(1) An annual statement required to be furnished under sub-section (1) of section 165 for a financial year shall be in the form as set out in Part VIII and Part IX of the Second Schedule to these rules."

⁵ Sub-rule (2) substituted by SRO 790(I)/2006 dated August 03, 2006.

⁶ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ The word "monthly" substituted through SRO 849(I)/2019 dated 24th July, 2019.

⁸ The words ""by the 15th day of the month following the month to which withholding tax pertains"" omitted by SRO 849(I)/2019 dated 24th July, 2019.

⁹ The expressions added through SRO 849(I)/2019 dated 24th July, 2019.

¹⁰ The word "statements" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹¹ The word "(1) or" omitted by SRO 1218(I)/2015 dated 08.12.2015.

¹² Omitted by SRO 1218(I)/2015 dated 08.12.2015.

¹³ Substituted for "monthly" by SRO 849(I)/2019, dated 24th July, 2019.

¹⁴ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

45. Statement of tax deducted under the Sixth Schedule to the Ordinance.-

The statement required to be furnished under sub-clause (b) of clause 11 of Part II of the Sixth Schedule to the Ordinance for a financial year shall be in the form as set out in Part XI of the Second Schedule to these rules.]

¹[]

²[]

¹ Omitted "rule 46" due to substitution by S.R.O. 651(I)/2004, dated 30th July, 2004.

² Omitted "Part III" by S.R.O. 641(I)/2005, dated 27.06.2005.

CHAPTER - X

PRESCRIBED FORMS

67. Application of Chapter.-

This chapter prescribes forms to be used for the purposes of the Ordinance.

68. Amended assessment notice.-

An amended assessment order related issue notice or/ letter issued by the Commissioner under section 122 shall be in the manner or proforma specified in Part II of the First Schedule to these rules.

69. Section 140 notice.-

A notice issued by the Commissioner under section 140 shall be in the form specified in Part IV of the First Schedule to these rules.

70. Section 145 certificate.-

A certificate issued by the Commissioner to the Director of Immigration or immigration authority under section 145 shall be in the form specified in Part V of the First Schedule to these rules.

71. Section 170 application.-

- (1) An application under section 170 for a refund of tax shall be in the proforma specified in Part VI of the First Schedule to these rules.
- (2) The application shall be verified in the manner specified in the form.
- (3) The application shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance and these rules.

72. Section 175 authorization.-

The authorization of a ¹["officer of Inland Revenue"] for the purposes of section 175 shall be in the manner specified in Part XIII of the First Schedule to these rules.

¹ The words "taxation officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XI

FURNISHING OF DOCUMENTS; SERVICE OF DOCUMENTS; FORMS AND NOTICES

73. Furnishing of documents and returns etc.-

- (1) This rule applies for the purposes of furnishing of documents under the Ordinance or these rules.
- (2) Except as provided in the Ordinance or these rules, any application, statement or other document to be furnished to the Commissioner shall be furnished in the following manner, namely:-
 - (a) by post or courier service;
 - (b) delivered by hand to the officer having jurisdiction over the person or to such other officer as the Commissioner may specify; or
 - ¹[(c) on computer or by electronic transmission using the specified software in accordance with the specified format or any other requirements including safety valve, security and verification considerations as may be specified by the ²Federal Board of Revenue from time to time.]
- ³[(2A) In the case of a Company, electronic filing of income tax return and withholding tax statements shall be mandatory from the first day of July 2007 onwards.]
- ⁴[(2AA) In case of Federal Government departments, electronic filing of withholding statements shall be mandatory from the first day of July, 2009 onwards.]
- ⁵[(2B) In the case of a non-resident ship owner and aircraft owner or charterer thereof, the electronic filing of the income tax return and application for port clearance shall be mandatory from the 1st day of July 2008 onward.]
- ⁶[(2C) In case a person registered for sales tax, electronic filing of income tax return ⁷["and withholding tax statements"] shall be mandatory from the first day of July, 2009 onwards.

¹ Clause (c) substituted by SRO 516(I)/2006, dated June 01, 2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

³ Sub-rule (2A) inserted by SRO 708(I)/2007, dated July 14, 2007.

⁴ Sub-rule (2AA) inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Sub-rule (2B) inserted by SRO 695(I)/2008, dated June 26, 2008.

⁶ Sub-rules (2C) & (2D) inserted by SRO 684(I)/2009 dated July 23, 2009.

⁷ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

(2D) In case of an Association of Persons, electronic filing of income tax return and withholding tax statements shall be mandatory from the first day of July, 2009 onwards.]

¹[(2DD) In case of an individual declaring taxable income one million rupees and more or turnover or receipts exceeding fifty million rupees electronic filing of income tax return and withholding statement shall be mandatory from the first day of July, 2016 onwards.]

²[(2E) From Tax Year 2009 onwards, wherever refund of tax is claimed in a non-company case, income tax return shall be filed electronically, and in all cases, whether relating to a company or a non-company, electronic filing of refund application as prescribed in Part-VI of the First Schedule shall be mandatory.]

(3) A return, statement, certificate, application or other document furnished by a person that includes the ³[digital] signature of the person or the person's ⁷[e-intermediary] shall be taken to be signed by that person.

(4) A person who furnishes a return, statement, certificate, application or other document by electronic transmission which includes the electronic signature of another person who has not consented to the inclusion of the signature shall commit an offence punishable on conviction with a fine or imprisonment not exceeding one year, or both.

⁴[(5) An Electronic Income Tax Return filed under these rules shall be deemed to be a return for the purposes of sub-section (2A) of section 114 of the Ordinance.]

⁵[(6) The e-intermediary shall get the authority letter in the manner specified below, from the taxpayer and produce it before the concerned income tax authority whenever demanded, namely:-

AUTHORITY LETTER

I/We _____ S/o. resident of/having registered office at _____, holder of CNIC No/company registration number _____, solemnly declare that a signed copy of the return/ certificate/ statement/ document/ annexure/ etc. have been provided to my/our e-intermediary Mr./Ms. _____ (Name & Address) who is a Chartered Accountant /Cost and Management

¹ Inserted by S.R.O. 754(I)/2016 dated 15th August, 2016.

² Sub-rule (2E) inserted by SRO 986(I)/2009, dated November 17, 2009.

³ Substituted for "electronic" and "representative", respectively by SRO 516(I)/2006, dated June 01, 2006.

⁴ Sub-rule (5) substituted by SRO 516(I)/2006, dated June 01, 2006.

⁵ Sub-rules (6) and (7) substituted by SRO 516(I)/2006, dated June 01, 2006.

Accountant/ a legal practitioner entitled to practice in any civil Court in Pakistan/ a member of the Association of Chartered Certified Accountants, UK/ ITP registered with Tax Bar affiliated with All Pakistan Tax Bar Association of Pakistan. I/We further authorize the said e-intermediary to transmit my/our return/ certificate/ statement/document/ annexure/etc to the designated officer of ¹Federal Board of Revenue.

(Signatures) _____

Name: _____

Address: _____

- (7) The return/certificate/statement/document/annexure/ etc and all supporting documents of the taxpayers shall be retained by the e-intermediary who shall provide them to the taxation officer concerned whenever demanded.]
- ²[(8) The Board may direct that provisions of any of the sub-rules of this rule shall not apply for a tax year.]

74. Service of documents electronically.-

- (1) This rule applies for the purposes of the service of documents under the Ordinance or these rules.
- (2) Where a person has notified the Commissioner in writing of an electronic address for service of documents under the Ordinance or rules a document required to be served on the person by the Commissioner or ³ ["Chief"] Commissioner shall be considered sufficiently served if sent to that address.
- (3) For the purposes of sub-rule (2), a document is considered sent to an electronic address if the sender receives-
- (a) in the case of a message sent to a facsimile number, confirmation from the sending facsimile machine that the transmission is sent; ⁴[]
- (b) in the case of a message sent to an electronic mail address, confirmation from the server of the recipient that the message has been received ⁵[; and]

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² Sub-rule (8) inserted by SRO 498(I)/2015, dated July 24, 2015.

³ The word "Regional" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Word and omitted by SRO 516(I)/2006, dated June 01, 2006.

⁵ Substituted for full stop by SRO 516(I)/2006, dated June 01, 2006.

¹[(c) from the Board a digitally signed e-mail acknowledging the receipt of Electronic Income Tax Return ² [or electronic withholding tax statement.].]

(4) In this rule-

- (a) "document" means any notice, order or requisition under the Ordinance; and
- (b) "electronic address" means a facsimile number or electronic mail address.

75. Forms and notices.-

Any order, notice, assessment, computation or other document required to be issued under the Ordinance or these rules may be generated by computer and the order, notice, assessment, computation or other document shall not require the signature of the ³[officer of Inland Revenue] whose name and designation is specified thereon.

¹ Clause "(c)" inserted by SRO 516(I)/2006, dated June 01, 2006.

² Words inserted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "taxation officer" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

CHAPTER - XII APPEALS

FORM OF APPEAL

APPEAL NO. _____

APPEAL DATE _____

(For office use only)

To

THE COMMISSIONER
(APPEALS) ZONE _____

Amount of appeal fee paid Date of payment of appeal fee

Amount of tax demand based Date of payment of

Amount of tax levied additionally whether requirement of tax payment for filing of appeal met or not? Yes No

National Tax Number of Appellant - -

Appeal transferred to
Zone/Range

Date of appeal
transferred out

Outward register No.

UDC/LDC/ Officer of Appeal Section _____ CIT(Appeal) _____
(Initial) (Initial)

APPEAL ACKNOWLEDGEMENT RECEIPT

Appeal Zone/ _____

City

National Tax No.

Appeal No. _____

Appellant* Name _____

Signature of Appellant _____ Date of receipt of Appeal _____

Signature, and name of receiving Official _____ Designation _____

CHAPTER - XII APPEALS

GROUND OF APPEAL
(Attach separate sheets, if required)

1. _____
2. _____
3. _____
4. _____

BRIEF CLAIM IN APPEAL/ PRAYER

VERIFICATION

1. I, _____ S/o _____ the proprietor/partner/managing director/member of M/s. _____ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file the appeal in my capacity as _____.

3. I further certify that a true copy of this form of appeal has been sent by Registered Post/ AD/ Courier service, or delivered personally to the concerned Office of the Commissioner Inland Revenue, Zone _____ on _____ (date).

Evidence of service by any of the following modes attached:-
(Please tick the relevant box)

- | | | |
|-------|-----------------------------|--------------------------|
| (i) | Receipt of registered post | <input type="checkbox"/> |
| (ii) | Receipt of courier service | <input type="checkbox"/> |
| (iii) | Receipt of personal service | <input type="checkbox"/> |

Signature of Appellant _____

Name (in capital letters) _____

CNIC Number of person signing the appeal _____

The form of appeal and verification form appended thereto shall be signed:-

- (a) in case of an individual by the individual himself
- (b) in case of a company by the principal officer.
- (c) in case of AOP by member/partner.-

This portion is for official use

Appeal received by transfer
From Zone/Range

Date appeal received
by transfer

In ward register No.

CHAPTER - XII APPEALS

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

--	--	--	--

Appeal transferred to
Zone/Range _____

Date of appeal transferred out _____ Outward register No. _____

UDC/LDC/ Officer of Appeal Section _____ CIR(Appeal)

(Initial)

(Initial)

APPEAL ACKNOWLEDGEMENT RECEIPT

Appeal Zone/ _____ City _____

National
Tax
No./CNIC

Appeal No. _____

Appellant's Name _____

Signature of Appellant _____

Date of receipt of
Appeal _____

Signature, and name of receiving
Official
Designation _____

76A. Date of presentation and filing of Appeals.- Any official authorized by the Commissioner (Appeals) in this behalf shall endorse on the front page of every memorandum of Appeal the date on which it is presented, sing the endorsement and the appeal so endorsed shall be entered in a register as provided under rule 76K.

76B. Documents to accompany Appeal.- (1) Every memorandum of appeal shall be accompanied with the following documents along with checklist specifying the documents attached with the memorandum in duplicate (one of which shall be a certified copy), namely:-

- (a) the order appealed against;
- (b) notice of demand;
- (c) proof of payment of appeal fee;
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department.

(2) The appellant shall annex an index on the face of memorandum of appeal, showing the documents filed under this rule along with paging in paper book form in duplicate.

76C. Intimation of filing of appeal to the respondent.- The appellant shall before filing of appeal send a copy of the memorandum of appeal and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

76D. Filing of affidavit regarding contrary facts.- Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of appeal.

76E. Defective appeals etc.- (1) Where a memorandum of appeal is not filed in the manner specified in these rules, the official authorized under rule 76A, after examination at the time of filing may, within three working days, require the appellant or his authorized representative, if any, to bring the memorandum of appeal in conformity with the Rules, within the time limitation as specified in sub-section (5) of section 127 of the Ordinance subject to just exceptions under sub-section (6) of the aforesaid section and the appeal so received shall not be deemed to have been filed unless the provisions of these Rules have been fully complied with.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the authorized official shall place the matter before the Commissioner (Appeals) for appropriate orders.

76F. Power of attorney etc., by authorized representative.- Where an authorized representative has been appointed or declared as defined in section 172 of Ordinance, such representative shall annex with the memorandum, the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such.

76G. Procedure for filing and disposal of stay application.- (1) On receipt of stay application the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) For applications received before 01:00PM on a working day, hearing shall be fixed on the next working day; and
- (b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) within seven working days of fixation.

76H. Date and place of hearing of appeal and stay applications.- (1) The Commissioner (Appeals) shall issue and properly serve notice to both the parties to

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the appeals informing them about the date and place of hearing of appeal or the stay application as the case be.

(2) The Commissioner (Appeals) may, where deemed necessary, require the respondent department to submit para-wise comments in response to the appellant's written submissions, if any, on or before the due date of hearing.

76I. Hearing of Appeals or stay application.- (1) On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

(2) The Commissioner (Appeals) may from time to time adjourn the hearing of the appeal.

76J. Notice to be issued to both parties under sub-section (2) of section 129.- The Commissioner (Appeals) shall issue notices to both parties for providing them a reasonable opportunity to present their stance in case of increase in the amount of any assessment order or decrease in the amount of any refund.

76K. Maintenance and Preservation of registers.- (1) The following registers shall be maintained according to the format as mentioned below;-

S.No. (1)	Name of Register (2)
1.	Appeals Register
2.	Stay Application Register
3.	Early hearing Register
4.	Register for Compliance of Court

(2) The registers of the Commissioner (Appeals) specified in sub-rule (1) shall be preserved forever.

CHAPTER - XII APPEALS**FORMAT OF REGISTERS****APPEAL REGISTER**

S #	Appeal No.	Date of institutions of Appeal	Name / address taxpayer	NTN / CNIC	Tax year	Zone / Field formation	Revenue involved	Date of appellate order	Status (confirmed /modified/annulled/enhanced/other
1	2	3	4	5	6	7	8	9	10

STAY APPLICATION REGISTER

S.#.	Appeal No.	Date of institution of Appeal	Name, NTN/ CNIC	Date of receipt	Tax year	Zone/Field formation	Revenue involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9	10

EARLY HEARING REGISTER

S.#	Appeal No.	Date of institution of Appeal	Name, NTN/ CNIC	Tax year	Request date	Request made by (Taxpayer / Dept)	Zone/Field formation	Revenue involved	Date of Appellate order
1	2	3	4	5	6	7	8	9	10

COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S.#	Appeal No	Name, NTN/CNIC	Date of Receipt of Court Order	Direction/Order of the Court	Last Date for Disposal	Date of Appellate order
1	2	3	5	6	7	8

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76L. Reports.— (1) Commissioner Inland Revenue (Appeals) shall submit a monthly performance report as set out below by the 5th of every month:

MPR (APPEALS) FOR THE MONTH OF _____ 201 /
(CIR APPEALS)

Particulars of reporting officer:

Code:	Name of CIR	Telephone / Mobile No.	E-mail Address	City

Appeals for Disposal

Opening Balance	Transfer			Remand Back	Fresh Filing	Revenue involved (M)	Available for Disposal
	In	Out	Net				

Disposal		Revenue Involved		Balance Pendency		Revenue Involved (M)	
During the month	Upto the Month	During the month (M)	Upto the Month (M)	During the month	Upto the Month	During the month (M)	Upto the Month (M)

Withdrawn		Revenue		Stay of Proceedings as per ADRC		Revenue (M)	
During the month	Up to the month	During the month	Up to the month	During the month	Up to the month	During the month	Up to the month

Aging Composition

3 Months Old		4 to 6 Months Old		7 to 12 Months Old		More than year Old	
No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)

Analysis of Appeals decided.

No. of Appeals	Confirmed	Modified	Annulled	Total	Others

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For the Month						
Up to the Month						

Disposal of Stay Applications

Opening Balance of Stay Applications	New stay application filed in the month	No. of applications decided during month	Stay application pending for more than 10 days	Closing balance (end of month)

Disposal of cases on directions of Superior Courts.

Opening balance of cases remanded by Superior Courts	New cases referred / remanded during the month	Cases decided during the month	Closing Balance

(2) Commissioner Inland Revenue (Appeals) shall submit the stay applications disposal Report as set out below by the 5th and 20th day of every month:-

**STAY APPLICATIONS DISPOSAL REPORT
FOR THE MONTH OF _____, 201**

S.#	Appeal No.	Name of Taxpayer	NTN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal
1	2	3	4	5	6	7

76M. Arrangement and preservation of record.- (1) The record of appeals, and other applications shall consist of the following two parts, namely:-

Part – A

- (a) Folder containing the particulars of appeals, applications and brief abstract of the impugned orders of the Commissioner;
- (b) order sheet or chronological abstract of orders;
- (c) original copy of memorandum of appeal;
- (d) original copies of grounds of Appeal;
- (e) affidavits;
- (f) judgment or any other final order against which appeal is preferred; and
- (g) judgments and others of High Courts and Supreme Court.

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(2) The document specified in sub-rule (1) shall form "Part-A" of the record unless otherwise directed by the Board, all other documents shall form "Part-B" of the record.

(3) The documents forming part of appeals, and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order.

Explanation: The expression documents used in this rule includes all forms of electronic record.

(4) The documents as mentioned above shall be preserved as under,-

(a) documents to be preserved permanently,-

(i) Part "A" of the appeals, and applications; and

(ii) Judgments of the High Court, Supreme Court in constitutional petitions

(b) documents to be preserved for twelve years and Part "B" of the appeals record and any other documents as directed by the Board; and

(c) destruction of Record, after the prescribed period as provided in clause (b), shall be in the manner as directed by the Board.

76N. Manner of destruction of record.- (1) After the expiry of the period of preservation specified in rule 76M above, the record of the appeals, and other applications shall be destroyed in supervision of Commissioner (Appeals).

(2) All court free stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the Commissioner (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered such record of no use.

(5) The fact of destruction of appeals and other applications shall be recorded under the signature of Commissioner (Appeals) immediately after their destruction in the register in which such appeals, applications are entered and also in the index prefixed to the record.

76O. Seal of the Commissioner (Appeals).- (1) There shall be a seal of the Commissioner (Appeals) on which shall be inscribed his name and insignia.

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(2) The seal shall remain in the custody of the official as the Commissioner (Appeals) may direct and shall be affixed on every order passed by the Commissioner (Appeals).]

77. Prescribed form for appeal to the Appellate Tribunal.-

An appeal under section 131 shall be in the following form and verified in the manner indicated therein, namely:-

FORM OF APPEAL TO THE TRIBUNAL UNDER SECTION 131 OF THE INCOME TAX ORDINANCE, 2001

(RULE 77)

NO. _____ OF 20 ____

APPELLANT

Vs.

RESPONDENT

¹ [Inland Revenue Office] in which assessment was made and one in which it is located

Tax year to which the appeal relates

Section of the Income Tax Ordinance, 2001 under which Commissioner passed the order

Commissioner (Appeals) passing the appellate order

Date of communication of the order appealed against

Address to which notices may be sent to the appellant

Address to which notices may be sent to the respondent

Claim in appeal

¹ The words "Income Tax Office" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

¹ GROUND OF APPEAL

-- AS PER SEPARATE SHEET ATTACHED --

x

(Appellant)

(Authorised Representative, if any)

VERIFICATION

We _____, the appellant do hereby declare that what is stated above is true to the best of our information and belief.

Verified today, the _____ day of _____, 20____.

x

(Appellant)

¹ Substituted for "GROUND OF APPEAL" BY SRO 392(I)/2009, dated May 19, 2009.

N.B.

1. The memorandum of appeal (including the Grounds of Appeal when filed on a separate paper) must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Commissioner.
2. The memorandum of appeal in the case of an appeal by the taxpayer must be accompanied by a fee. The appeal fee must be credited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan and the triplicate portion of the challan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, hundies or other negotiable instruments.
3. The memorandum of appeal should be set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

¹[78. Prescribed Form for reference to High Court. An application under sub-section (1) of section 133 to refer to the High Court any question of law shall be in the following form, namely:-

FORM OF REFERENCE APPLICATION UNDER SECTION 133 OF THE INCOME TAX ORDINANCE, 2001

Year _____

Before the High Court of _____.

Income Tax
Reference Application No. _____ of 20

APPELLANT.....

VERSUS

RESPONDENT

Title and number of appeal which gives rise to the reference _____

The applicant (s) state (s) as follows:-

¹ Rule 78 substituted by Notification No. 678(I)/2005, dated July 04, 2005.

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1. That the appeal noted above was decided by the _____ Bench of the Income Tax Appellate Tribunal on _____
2. That the order under sub-section (3) of section 132 of the Income Tax Ordinance, 2001 was served on the applicant on _____
3. That the facts which are admitted and/or found by the Tribunal, the determination of the Tribunal and the question(s) of law which arises out of its order have been truly stated in the attached statement of the case.
4. That the following questions of law arise out of the order of the Tribunal:-
 - (1)
 - (2)
 - (3)
5. That the following documents are attached with this application:
 - (1) Statement of the case signed by the Appellant.
 - (2) Certified copy of the order of the Appellate Tribunal from which the question(s) of law stated above arises.
 - (3) First Appellate Order (by the **Commissioner (Appeals)**).
 - (4) **Original assessment** or other order.
6. That other document (s) or copies thereof, as specified below (the translation in English of the document, where necessary are annexed with the statement of the case.

Signed
(Appellant)

Signed
(Authorized Representative, if any)

- N.B:-**
1. The application must be made in triplicate.
 2. The application made by taxpayer must be accompanied by a fee of one hundred rupees. The fee be deposited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan alongwith the income tax challan (in quadruplicate) and one copy of the challan be attached with the application.

¹[“CHAPTER XIIA

COMMON REPORTING STANDARD

78A. Application. - This Chapter contains rules for reporting financial institutions to provide information to the Federal Board of Revenue for the purposes of section 107 read with section 165B of the Income Tax Ordinance, 2001 (XLIX of 2001).

78B. Definitions.- In this Chapter, –

- (a) **“Reporting Financial Institution”** means any ²[Pakistan] Financial Institution that is not a Non-Reporting Financial Institution;
- (b) **³[Pakistan] Financial Institution”** means-
 - (i) any Financial Institution that is resident in ⁴[] ⁵[Pakistan], but excludes any branch of that Financial Institution that is located outside ⁶[] ⁷[Pakistan]; and
 - (ii) any branch of a Financial Institution that is not resident in ⁸[] ⁹[Pakistan], if that branch is located in ¹⁰[] ¹¹[Pakistan];
- (c) **“Financial Institution”** for the purposes of this Chapter, the term means a Custodial Institution, a Depository Institution, an Investment Entity or a Specified Insurance Company;
- (d) **“Custodial Institution”** means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds twenty per cent of the Entity’s gross income during the shorter of -

(i)	the three-year period that ends on the 31 st December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or
(ii)	the period during which the Entity has been in existence;

¹ Added by SRO 166(I)/2017 dated 15.03.2017.
² Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
³ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
⁴ Word “a” omitted by by SRO 452(I)/2017 dated 08.06.2017.
⁵ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
⁶ Word “such” omitted by by SRO 452(I)/2017 dated 08.06.2017.
⁷ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
⁸ Word “a” omitted by by SRO 452(I)/2017 dated 08.06.2017.
⁹ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.
¹⁰ Word “such” omitted by by SRO 452(I)/2017 dated 08.06.2017
¹¹ Substituted for “Participating Jurisdiction” by SRO 452(I)/2017 dated 08.06.2017.

- (e) **“Depository Institution”** means any Entity that accepts deposits in the ordinary course of a banking or similar business;
- (f) **“Investment Entity”** means any Entity -
- (i) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer namely:-
 - (a) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.), foreign exchange, exchange, interest rate and index instruments, transferable securities or commodity futures trading;
 - (b) individual and collective portfolio management; or
 - (c) otherwise investing, administering or managing Financial Assets or money on behalf of other persons; or
 - (ii) the gross income of which is primarily attributable to investing, reinvesting or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company or an Investment Entity described in sub-clause (i);

An Entity is treated as primarily conducting as a business one or more of the activities described in sub-clause (i) of clause (f), or an Entity's gross income is primarily attributable to investing, reinvesting or trading in Financial Assets for purposes of sub-clause (ii) of clause (f), if the Entity's gross income attributable to the relevant activities equals or exceeds fifty per cent of the Entity's gross income during the shorter of (a) the three-year period ending on the 31st December of the year preceding the year in which the determination is made; or (b) the period during which the Entity has been in existence. The term “Investment Entity” does not include an Entity that is an Active NFE because it meets any of the criteria in sub-clause (iv) through (vii) of clause (aq) of rule 78B.

- (g) **“Financial Asset”** includes a security (for example, a share of stock in a corporation, partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust, note, bond, debenture or other evidence of indebtedness), partnership interest, commodity, swap (for example, interest rate swaps, currency swaps, basis swaps, interest rate caps, interest rate floors, commodity swaps, equity swaps, equity index

swaps and similar agreements), Insurance Contract or Annuity Contract or any interest (including a futures or forward contract or option) in a security, partnership interest, commodity, swap, Insurance Contract or Annuity Contract. The term “Financial Asset” does not include a non-debt, direct interest in real property;

- (h) **“Specified Insurance Company”** means any Entity that is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a Cash Value Insurance Contract or an Annuity Contract;
- (i) **“Non-Reporting Financial Institution”** means any Financial Institution that is-
- (i) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in a Specified Insurance Company, Custodial Institution, or Depository Institution;
 - (ii) a Broad Participation Retirement Fund, a Narrow Participation Retirement Fund, a Pension Fund of a Governmental Entity, International Organization or Central Bank or a Qualified Credit Card Issuer;
 - (iii) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in sub-clauses (i) and (ii) and included in the list to be published by Federal Board of Revenue and made available on its web portal, on recommendations of the State Bank of Pakistan and the Securities Exchange Commission of Pakistan, as the case may be, as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of these rules;
 - (iv) an Exempt Collective Investment Vehicle; or
 - (v) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to rule 78C with respect to all Reportable Accounts of the trust;
- (j) **“Governmental Entity”** means the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county or municipality) or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing (each, a “Governmental Entity”). This category is comprised of the integral parts, controlled entities and political subdivisions of a jurisdiction.

Explanation. - For the purpose of this clause,-

- (i) an “integral part” of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality or other body, however designated, that constitutes a governing authority of a jurisdiction. The net earnings of the governing authority must be credited to its own account or to other accounts of the jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official or administrator acting in a private or personal capacity.
 - (ii) a “controlled entity” means an Entity that is separate in form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that-
 - (A) the Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;
 - (B) the Entity’s net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and
 - (C) the Entity’s assets vest in one or more Governmental Entities upon dissolution; and
 - (iii) Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing, however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial business, such as a commercial banking business that provides financial services to private persons;
- (k) **“International Organization”** means any international organization or wholly owned agency or instrumentality thereof and includes any intergovernmental organization (including a supranational organization) that is comprised primarily of governments, that has in effect a headquarters or substantially similar agreement with Pakistan and the income of which does not inure to the benefit of private persons;
- (l) **“Central Bank”** means an institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction;

- (m) **“Broad Participation Retirement Fund”** means a fund established to provide retirement, disability or death benefits or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that the fund-
- (i) does not have a single beneficiary with a right to more than five per cent of the fund’s assets;
 - (ii) is subject to government regulation and provides information reporting to the tax authorities; and
 - (iii) satisfies at least one of the following requirements, namely:-
 - (A) The fund is generally exempt from tax on investment income or taxation of such income is deferred or taxed at a reduced rate, due to its status as a retirement or pension plan;
 - (B) the fund receives at least fifty per cent of its total contributions (other than transfers of assets from other plans described in clauses (m) through (o) or from retirement and pension accounts described in sub- clause(i) of clause (ah) from the sponsoring employers;
 - (C) distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement, disability or death (except rollover distributions to other retirement funds described in clauses (m) through (o) or retirement and pension accounts described in sub- clause (i) of clause (ah) or penalties apply to distributions or withdrawals made before such specified events; or
 - (D) contributions (other than certain permitted make-up contributions) by employees to the fund are limited by reference to earned income of the employee or may not exceed fifty thousand US Dollars annually, applying the rules set forth in sub- rule (3) of rule 78/ for account aggregation and currency translation;
- (n) **“Narrow Participation Retirement Fund”** means a fund established to provide retirement, disability or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that-
- (i) the fund has fewer than fifty participants;

- (ii) the fund is sponsored by one or more employers that are not Investment Entities or Passive NFEs;
 - (iii) the employee and employer contributions to the fund [other than transfers of assets from retirement and pension accounts described in sub-clause (i) of clause (ah)] are limited by reference to earned income and compensation of the employee, respectively;
 - (iv) participants, that are not residents of the jurisdiction in which the fund is established, are not entitled to more than twenty per cent of the fund's assets; and
 - (v) the fund is subject to government regulation and provides information reporting to the tax authorities;
- (o) **“Pension Fund of a Governmental Entity, International Organization or Central Bank”** means a fund established by a Governmental Entity, International Organization or Central Bank to provide retirement, disability or death benefits to beneficiaries or participants that are current or former employees (or persons designated by such employees) or that are not current or former employees, if the benefits provided to such beneficiaries or participants are in consideration of personal services performed for the Governmental Entity, International Organization or Central Bank;
- (p) **“Qualified Credit Card Issuer”** means a Financial Institution satisfying the following requirements, namely:-
- (i) the Financial Institution is a Financial Institution solely because it is an issuer of credit cards that accepts deposits only when a customer makes a payment in excess of a balance due with respect to the card and the overpayment is not immediately returned to the customer; and
 - (ii) beginning on or before the 1st July, 2017, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of fifty thousand US Dollars or to ensure that any customer overpayment in excess of fifty thousand US Dollars is refunded to the customer within sixty days, in each case applying the rules set forth in sub-rule (3) of rule 78I for account aggregation and currency translation. For this purpose, a customer overpayment does not refer to credit

balances to the extent of disputed charges but does include credit balances resulting from merchandise returns;

- (q) **“Exempt Collective Investment Vehicle”** means an Investment Entity that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through individuals or Entities that are not Reportable Persons except a Passive NFE with Controlling Persons who are Reportable Persons. An Investment Entity that is regulated as a collective investment vehicle does not fail to qualify as an Exempt Collective Investment Vehicle, solely because the collective investment vehicle has issued physical shares in bearer form, provided that-
- (i) the collective investment vehicle has not issued and does not issue any physical shares in bearer form;
 - (ii) the collective investment vehicle retires all such shares upon surrender;
 - (iii) the collective investment vehicle performs the due diligence procedures set forth in rule 78D through 78J and reports any information required to be reported with respect to any such shares when such shares are presented for redemption or other payment; and
 - (iv) the collective investment vehicle has in place policies and procedures to ensure that such shares are redeemed or immobilized as soon as possible and in any event prior to the 1st July, 2017;
- (r) **“Financial Account”** means an account maintained by a Financial Institution and includes a Depository Account, a Custodial Account and
- (i) in the case of an Investment Entity, any equity or debt interest in the Financial Institution. Notwithstanding the foregoing, the term “Financial Account” does not include any equity or debt interest in any Entity that is an Investment Entity solely because it (a) renders investment advice to and acts on behalf of or (b) manages portfolios for and acts on behalf of a customer for the purpose of investing, managing or administering Financial Assets deposited in the name of the customer with a Financial Institution other than such Entity;
 - (ii) in the case of a Financial Institution not described in sub-clause (i) any equity or debt interest in the Financial Institution, if the

class of interests was established with a purpose of avoiding reporting in accordance with Rule 78C; and

- (iii) any Cash Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a noninvestment-linked, non-transferable immediate life annuity that is issued to an individual and monetizes a pension or disability benefit provided under an account that is an Excluded Account. The term "Financial Account" does not include any account that is an excluded account;
- (s) **"Depository Account"** includes any commercial, checking, savings, time or thrift account or an account that is evidenced by a certificate of deposit, thrift certificate, investment certificate, certificate of indebtedness or other similar instrument maintained by a Financial Institution in the ordinary course of a banking or similar business. A Depository Account also includes an amount held by an insurance company pursuant to a guaranteed investment contract or similar agreement to pay or credit interest thereon;
- (t) **"Custodial Account"** means an account (other than an Insurance Contract or Annuity Contract) that holds one or more Financial Assets for the benefit of another person;
- (u) **"Equity Interest"** means, in the case of a partnership that is a Financial Institution, either a capital or profits interest in the partnership. In the case of a trust that is a Financial Institution, an Equity Interest is considered to be held by any person treated as a settlor or beneficiary of all or a portion of the trust, or any other natural person exercising ultimate effective control over the trust. A Reportable Person will be treated as being a beneficiary of a trust if such Reportable Person has the right to receive directly or indirectly (for example, through a nominee) a mandatory distribution or may receive, directly or indirectly, a discretionary distribution from the trust;
- (v) **"Insurance Contract"** means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability or property risk;
- (w) **"Annuity Contract"** means a contract under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals. The term also includes a contract that is considered to be an Annuity Contract in

accordance with the law, regulation or practice of the jurisdiction in which the contract was issued, and under which the issuer agrees to make payments for a term of years;

(x) **“Cash Value Insurance Contract”** means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value;

(y) **“Cash Value”** means the greater of (a) the amount that the policyholder is entitled to receive upon surrender or termination of the contract (determined without reduction for any surrender charge or policy loan), and (b) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term “Cash Value” does not include an amount payable under an Insurance Contract-

(i) solely by reason of the death of an individual insured under a life insurance contract;

(ii) as a personal injury or sickness benefit or other benefit providing indemnification of an economic loss incurred upon the occurrence of the event insured against;

(iii) as a refund of a previously paid premium (less cost of insurance charges whether or not actually imposed) under an Insurance Contract (other than an investment-linked life insurance contract or an Annuity Contract) due to cancellation or termination of the contract, decrease in risk exposure during the effective period of

the contract, or arising from the correction of a posting or similar error with regard to the premium for the contract;

(iv) as a policyholder dividend (other than a termination dividend) provided that the dividend relates to an Insurance Contract under which the only benefits payable are described in sub-clause (ii) of clause (y); or

(v) as a return of an advance premium or premium deposit for an Insurance Contract for which the premium is payable at least annually if the amount of the advance premium or premium deposit does not exceed the next annual premium that will be payable under the contract;

- (z) **“Preexisting Account”** means a Financial Account maintained by a Reporting Financial Institution on or before the 30th June, 2017;
- (aa) **“New Account”** means a Financial Account maintained by a Reporting Financial Institution opened on or after the 1st July, 2017;
- (ab) **“Preexisting Individual Account”** means a Preexisting Account held by one or more individuals;
- (ac) **“New Individual Account”** means a New Account held by one or more individuals;
- (ad) **“Preexisting Entity Account”** means a Preexisting Account held by one or more Entities;
- (ae) **“Lower Value Account”** means a Preexisting Individual Account with an aggregate balance or value that does not exceed one million US Dollars as of 30th June, 2017 or the 31st December of any subsequent year;
- (af) **“High Value Account”** means a Preexisting Individual Account with an aggregate balance or value that exceeds one million US Dollars as of the 30th June, 2017 or the 31st December of any subsequent year;
- (ag) **“New Entity Account”** means a New Account held by one or more Entities;
- (ah) **“Excluded Account”** means any of the following accounts, namely:-
 - (i) a retirement or pension account that satisfies the following requirements, namely:-
 - (A) the account is subject to regulation as a personal retirement account or is part of a registered or regulated retirement or pension plan for the provision of retirement or pension benefits (including disability or death benefits);
 - (B) the account is tax-favoured (i.e. contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross

income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);

- (C) information reporting is required to the Commissioner Inland Revenue with respect to the account;
- (D) withdrawals are conditioned on reaching a specified retirement age, disability, or death, or penalties apply to withdrawals made before such specified events; and
- (E) either (i) annual contributions are limited to fifty thousand US Dollars or less, or (ii) there is a maximum lifetime contribution limit to the account of one million US Dollars or less, in each case applying the rules set forth in sub-rule (3) of rule 78/ for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirements of this paragraph will not fail to satisfy such requirements solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of sub-clauses (i) or (ii) of clause (ah) or from one or more retirement or pension funds that meet the requirements of any of clauses (m) through (o);

- (ii) an account that satisfies the following requirements, namely:-
 - (A) the account is subject to regulation as an investment vehicle for purposes other than for retirement and is regularly traded on an established securities market, or the account is subject to regulation as a savings vehicle for purposes other than for retirement;
 - (B) the account is tax-favoured (i.e. contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);

- (C) withdrawals are conditioned on meeting specific criteria related to the purpose of the investment or savings account (for example, the provision of educational or medical benefits), or penalties apply to withdrawals made before such criteria are met; and
- (D) annual contributions are limited to fifty thousand US dollars or less, applying the rules set forth in rule 78/ for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirement of para (D) of sub clause (ii) of clause (ah) will not fail to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of sub-clause (i) or (ii) of clause (ah) or from one or more retirement or pension funds that meet the requirements of any of clauses (m) through (o);

- (iii) a life insurance contract with a coverage period that will end before the insured individual attains age of ninety, provided that the contract satisfies the following requirements, namely:-
 - (A) periodic premiums, which do not decrease over time, are payable at least annually during the period the contract is in existence or until the insured attains age of ninety, whichever is shorter;
 - (B). the contract has no contract value that any person can access (by withdrawal, loan, or otherwise) without terminating the contract;
 - (C) the amount (other than a death benefit) payable upon cancellation or termination of the contract cannot exceed the aggregate premiums paid for the contract, less the sum of mortality, morbidity, and expense charges (whether or not actually imposed) for the period or periods of the contract's existence and any amounts paid prior to the cancellation or termination of the contract; and
 - (D) the contract is not held by a transferee for value;

- (iv) an account that is held solely by an estate if the documentation for such account includes a copy of the deceased's will or death certificate;
- (v) an account established in connection with any of the following, namely:-
 - (A) a court order or judgment;
 - (B) a sale, exchange or lease of real or personal property, provided that the account satisfies the following requirements , namely:-
 - (I) the account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation directly related to the transaction, or a similar payment, or is funded with a Financial Asset that is deposited in the account in connection with the sale, exchange, or lease of the property;
 - (II) the account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease;
 - (III) the assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates;
 - (IV) the account is not a margin or similar account established in connection with a sale or exchange of a Financial Asset; and
 - (V) the account is not associated with an account described in sub-clause (vi) of clause (ah);
 - (C) an obligation of a Financial Institution servicing a loan secured by real property to set aside a portion of a payment solely to facilitate the payment of taxes or insurance related to the real property at a later time;
 - (D) An obligation of a Financial Institution solely to facilitate the payment of taxes at a later time;

- (vi) A Depository Account that satisfies the following requirements; namely:-
 - (A) the account exists solely because a customer makes a payment in excess of a balance due with respect to a credit card or other revolving credit facility and the overpayment is not immediately returned to the customer; and
 - (B) Beginning on or before the 1st July, 2017, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of fifty thousand US Dollar or to ensure that any customer overpayment in excess of fifty thousand US Dollars is refunded to the customer within sixty days, in each case applying the rules set forth in sub-rule (3) of rule 78I for currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns;
- (vii) any other account that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the accounts described in sub- clauses (i) through (vi) of clause (ah) and is included in the list to be published by the Federal Board of Revenue (FBR) and made available on its web portal, on recommendations of the State Bank of Pakistan and the Securities and Exchange Commission of Pakistan, as the case may be, as excluded account, provided that the status of such account as an Excluded Account does not frustrate the purposes of these rules;
- (ai) **“Reportable Account”** means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person provided it has been identified as such pursuant rule 78D through 78J;
- (aj) **“Reportable Person”** means a ¹[Reportable Jurisdiction] Person other than-
 - (i) a corporation the stock of which is regularly traded on one or more established securities markets;

¹ Word inserted by SRO 452(I)/2017 dated 08.06.2017

- (ii) any corporation that is a Related Entity of a corporation described in sub-clause (i);
 - (iii) a Governmental Entity;
 - (iv) an International Organization;
 - (v) a Central Bank; or
 - (vi) a Financial Institution.
- (ak) “Reportable Jurisdiction Person”** means an individual or Entity that is resident in a Reportable Jurisdiction or an estate of a decedent that was a resident of Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated;
- (al) “Reportable Jurisdiction”** means all jurisdictions other than Pakistan and the United States of America;
- (am) “Participating Jurisdiction”** means a jurisdiction (i) with which an agreement is in place pursuant to which ¹[it will] provide the information specified in rule 78C, and (ii) which is identified in a published list to be made available on FBR’s web portal;
- (an) “Controlling Persons”** means the natural persons who exercise control over an Entity ²[or owns 20% or above stake in an entity.] In the case of a trust, such term means the settlor, the trustees, the protector, if any, the beneficiaries or class of beneficiaries and any other natural person exercising ultimate effective control over the trust and in the case of a legal arrangement, other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force recommendations;
- (ao) “NFE”** means any Entity that is not a Financial Institution;

¹ Substituted for “there is an obligation in place to” by SRO 452(I)/2017 dated 08.06.2017

² Expression inserted through SRO 773(I)/2020 dated 24th August, 2020.

- (ap) “**Passive NFE**” means any (i) NFE that is not an Active NFE or (ii) an Investment Entity described in sub-clause (ii) of clause (f) that is not a Participating Jurisdiction Financial Institution;
- (aq) “**Active NFE**” means any NFE that meets any of the following criteria, namely:-
- (i) less than fifty per cent of the NFE’s gross income for the preceding calendar year is passive income and less than fifty per cent of the assets held by the NFE during the preceding calendar year are assets that produce or are held for the production of passive income;
 - (ii) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
 - (iii) the NFE is a Governmental Entity, an International Organization, a Central Bank , or an Entity wholly owned by one or more of the foregoing;
 - (iv) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
 - (v) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is twenty four months after the date of the initial organization of the NFE;
 - (vi) the NFE was not a Financial Institution in the past five years and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence

operations in a business other than that of a Financial Institution;

- (vii) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (viii) the NFE meets all of the following requirements, namely:-
 - (A) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - (B) it is exempt from income tax in its jurisdiction of residence;
 - (C) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - (D) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - (E) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of

its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof;

- (ar) **“Account Holder”** means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor or intermediary is not treated as holding the account for purposes of these rules and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder;
- (as) **“AML/KYC Procedures”** means the customer due diligence procedures of a Reporting Financial Institution pursuant to the anti-money laundering or similar requirements to which such Reporting Financial Institution is subject;
- (at) **“Entity”** means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation;
- (au) **“Related Entity”** means if either entity controls the other Entity, or two Entities are under common control. For this purpose control includes direct or indirect ownership of more than fifty percent of the vote and value in an Entity;
- (av) **“TIN”** means Taxpayer Identification Number (or any other functional equivalent in the absence of a Taxpayer Identification Number); and
- (aw) **“Documentary Evidence”** includes any of the following, namely:-
 - (i) a certificate of residence issued by an authorized government body (for example, a government or agency

thereof or a municipality) of the jurisdiction in which the payee claims to be a resident;

- (ii) with respect to an individual, any valid identification issued by an authorized government body (for example, a government or agency thereof or a municipality) that includes the individual's name and is typically used for identification purposes;
- (iii) with respect to an Entity, any official documentation issued by an authorized government body (for example, a government or agency thereof or a municipality) that includes the name of the Entity and either the address of its principal office in the jurisdiction in which it claims to be a resident or the jurisdiction in which the Entity was incorporated or organized;
- (iv) any audited financial statement, third-party credit report, bankruptcy filing or securities regulator's report.

78C. General Reporting Requirements (1) Subject to sub-rule (3) through (6) each Reporting Financial Institution shall report the following information with respect to each Reportable Account of such Reporting Financial Institution to the Federal Board of Revenue, namely:-

- (a) the name, address, jurisdiction of residence, TIN and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with rules 78G through 78I, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, jurisdiction of residence and TIN of the Entity and the name, address, jurisdiction of residence, TIN and date and place of birth of each Reportable Person;
- (b) the account number (or functional equivalent in the absence of an account number);
- (c) the name and identifying number, if any, of the Reporting Financial Institution;
- (d) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate

reporting period or, if the account was closed during such year or period, the closure of the account;

- (e) in the case of any Custodial Account-
 - (i) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year; or other appropriate reporting period; and
 - (ii) the total gross proceeds from the sale or redemption of Financial Assets paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution acted as a custodian, broker, nominee or otherwise as an agent for the Account Holder;
- (f) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and
- (g) in the case of any account not described in clause (e) or (f) of sub-rule (1), the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.

(2) The information reported shall identify the currency in which each amount is denominated.

(3) Notwithstanding clause (a) of sub- rule (1), with respect to each Reportable Account that is a Preexisting Account, the TIN or date of birth is not required to be reported if such TIN or date of birth is not in the records of the Reporting Financial Institution and is not otherwise required to be collected by such Reporting Financial Institution under the domestic law. However, a Reporting Financial Institution is required to use reasonable efforts to obtain the TIN and date of birth with respect to Preexisting Accounts by the end of the second calendar year following the year in which such Accounts were identified as Reportable Accounts.

(4) Notwithstanding clause (a) of sub- rule (1), the TIN is not required to be reported if (i) a TIN is not issued by the relevant Reportable Jurisdiction or (ii) the domestic law of the relevant Reportable Jurisdiction does not require the collection of the TIN issued by such Reportable Jurisdiction.

(5) Notwithstanding clause (a) of sub- rule (1), the place of birth is not required to be reported unless the Reporting Financial Institution is otherwise

required to obtain and report it under the domestic law and it is available in the electronically searchable data maintained by the Reporting Financial Institution.

(6) Notwithstanding rule 78C, the information to be reported with respect to 2017 is the information described in said rule, except for gross proceeds described in sub-clause (ii) of clause (e) of sub-rule (1).

78D. General Due Diligence Requirements.- (1) An account is treated as a Reportable Account beginning as of the date it is identified as such pursuant to the due diligence procedures in rules 78D through 78J and, unless otherwise provided, information with respect to a Reportable Account shall be reported annually in the calendar year following the year to which the information relates.

(2) The balance or value of an account is determined as of the last day of the calendar year or other appropriate reporting period.

(3) Where a balance or value threshold is to be determined as of the last day of a calendar year, the relevant balance or value shall be determined as of the last day of the reporting period that ends with or within that calendar year.

(4) Reporting Financial Institutions may use service providers to fulfill the reporting and due diligence obligations imposed on such Reporting Financial Institutions pursuant to these rules, but these obligations shall remain the responsibility of the Reporting Financial Institutions.

(5) Reporting Financial Institutions may apply the due diligence procedures for New Accounts to Preexisting Accounts and the due diligence procedures for High Value Accounts to Lower Value Accounts. Where New Account due diligence procedures are used for Preexisting Accounts, the rules otherwise applicable to Preexisting Accounts shall continue to apply.

78E. Due diligence procedures for Preexisting Individual Accounts. – The following procedures apply for purposes of identifying Reportable Accounts among preexisting Individual Accounts, namely:-

(1) **Accounts not Required to be Reviewed, Identified, or Reported.** A Preexisting Individual Account that is a Cash Value Insurance Contract or an Annuity Contract is not required to be reviewed, identified or reported, provided the Reporting Financial Institution is effectively prevented by law from selling such Contract to residents of a Reportable Jurisdiction.

(2) **Lower Value Accounts.** The following procedures shall apply with respect to Lower Value Accounts, namely:-

(a) **Residence Address.** If the Reporting Financial Institution has in its records a current residence address for the individual Account Holder based on Documentary Evidence, the Reporting Financial Institution

may treat the individual Account Holder as being a resident for tax purposes of the jurisdiction in which the address is located for purposes of determining whether such individual Account Holder is a Reportable Person;

- (b) **Electronic Record Search.** If the Reporting Financial Institution does not rely on a current residence address for the individual Account Holder based on Documentary Evidence as set forth in sub-clause (a) of clause (2), the Reporting Financial Institution shall review electronically searchable data maintained by the Reporting Financial Institution for any of the following indicia and apply sub-clause (c) through (f) of sub-clause (2).
- i) identification of the Account Holder as a resident of Reportable Jurisdiction;
 - ii) current mailing or residence address (including a post office box) in a Reportable Jurisdiction;
 - iii) one or more telephone numbers in a reporting Jurisdiction and no telephone number in the jurisdiction of the Reporting Financial Institution;
 - iv) standing instructions (other than with respect to a Depository Account) to transfer funds to an account maintained in a Reportable Jurisdiction;
 - v) currently effective power of attorney or signatory authority granted to a person with an address in a Reportable Jurisdiction; or
 - vi) a “hold mail” instruction or “in-care-of” address in a Reportable Jurisdiction if the Reporting Financial Institution does not have any other address on file for the Account Holder.
- (c) if none of the indicia listed in sub-clause (b) of clause (2) are discovered in the electronic search, then no further action is required until there is a change in circumstances that results in one or more indicia being associated with the account or the account becomes a High Value Account;
- (d) if any of the indicia listed in sub paragraphs (i) through (v) of sub-clause (b) of clause (2) are discovered in the electronic search, or if there is a change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution shall treat the Account Holder as a resident for tax purposes

of each Reportable Jurisdiction for which an indicium is identified, unless it elects to apply sub-clause (f) of clause (2) and one of the exceptions in such clause applies with respect to that account;

- (e) if a “hold mail” instruction or “in-care-of” address is discovered in the electronic search and no other address and none of the other indicia listed in paragraphs (i) through (v) of sub-clause (b) of clause (2) are identified for the Account Holder, the Reporting Financial Institution shall, in the order most appropriate to the circumstances, apply the paper record search described in sub-clause (b) of clause (3) or seek to obtain from the Account Holder a self-certification or Documentary Evidence to establish the residence for tax purposes of such Account Holder. If the paper search fails to establish an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution shall report the account as an undocumented account; and
- (f) notwithstanding a finding of indicia under sub-clause (b) of clause (2), a Reporting Financial Institution is not required to treat an Account Holder as a resident of a Reportable Jurisdiction, if -
 - (i) the Account Holder information contains a current mailing or residence address in the Reportable Jurisdiction, one or more telephone numbers in the Reportable Jurisdiction (and no telephone number in the jurisdiction of the Reporting Financial Institution) or standing instructions (with respect to Financial Accounts other than Depository Accounts) to transfer funds to an account maintained in a Reportable Jurisdiction, the Reporting Financial Institution obtains, or has previously reviewed and maintains a record of -
 - (A) a self-certification from the Account Holder of the jurisdiction of residence of such Account Holder that does not include such Reportable Jurisdiction; and
 - (B) documentary evidence establishing the Account Holder’s non-reportable status; and
 - (ii) the Account Holder information contains a currently effective power of attorney or signatory authority granted to a person with an address in the Reportable Jurisdiction, the Reporting Financial Institution obtains or has previously reviewed and maintains a record of -

- (A) a self-certification from the Account Holder of the jurisdiction of residence of such Account Holder that does not include such Reportable Jurisdiction; or
- (B) documentary evidence establishing the Account Holder's non-reportable status.

(3) **Enhanced Review Procedures for High Value Accounts.** The following enhanced review procedures apply with respect to High Value Accounts, namely:-

- (a) **Electronic Record Search.** With respect to High Value Accounts, the Reporting Financial Institution will review electronically searchable data maintained by the Reporting Financial Institution for any of the indicia described in sub-clause (b) of clause (2);
- (b) **Paper Record Search.** if the Reporting Financial Institution's electronically searchable databases include fields for and capture all of the information described in sub-clause (c) of clause (3), then a further paper record search is not required. If the electronic databases do not capture all of this information, then with respect to a High Value Account, the Reporting Financial Institution shall also review the current customer master file and, to the extent not contained in the current customer master file, the following documents associated with the account and obtained by the Reporting Financial Institution within the last five years for any of the indicia described in sub-clause (b) of clause (2) namely:-
 - (i) the most recent Documentary Evidence collected with respect to the account;
 - (ii) the most recent account opening contract or documentation;
 - (iii) the most recent documentation obtained by the Reporting Financial Institution pursuant to AML or KYC Procedures or for other regulatory purposes;
 - (iv) any power of attorney or signature authority forms currently in effect; and
 - (v) any standing instructions (other than with respect to a Depository Account) to transfer funds currently in effect;
- (c) **Exception to the Extent Databases Contain Sufficient Information.** A Reporting Financial Institution is not required to perform the paper

record search described in sub-clause (b) of clause (3) to the extent the Reporting Financial Institution's electronically searchable information includes the following; namely:-

- (i) the Account Holder's residence status;
 - (ii) the Account Holder's residence address and mailing address currently on file with the Reporting Financial Institution;
 - (iii) the Account Holder's telephone number currently on file, if any, with the Reporting Financial Institution;
 - (iv) in the case of Financial Accounts other than Depository Accounts, whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the Reporting Financial Institution or another Financial Institution);
 - (v) whether there is a current "in-care-of" address or "hold mail" instruction for the Account Holder; and
 - (vi) whether there is any power of attorney or signatory authority for the account.
- (d) **Relationship Manager Inquiry or Actual Knowledge.** In addition to the electronic and paper record searches described above, the Reporting Financial Institution shall treat as a Reportable Account any High Value Account assigned to a relationship manager (including any Financial Accounts aggregated with that High Value Account) if the relationship manager has actual knowledge that the Account Holder is a Reportable Person.
- (e) **Effect of Finding Indicia. -**
- (i) if none of the indicia listed in sub-clause (b) of clause (2) are discovered in the enhanced review of High Value Accounts described above and the account is not identified as held by a Reportable Person in sub-clause (d) of clause (3), then further action is not required until there is a change in circumstances that results in one or more indicia being associated with the account;
 - (ii) if any of the indicia listed in paragraphs (i) through (v) of sub-clause (b) of clause (2) are discovered in the enhanced review of High Value Accounts described above, or if there is a subsequent change in circumstances that results in one or more indicia being

associated with the account, then the Reporting Financial Institution shall treat the account as a Reportable Account with respect to each Reportable Jurisdiction for which an indicium is identified unless it elects to apply sub-clause (f) of clause (2) and one of the exceptions in such clause applies with respect to that account;

- (iii) if a “hold mail” instruction or “in-care-of” address is discovered in the enhanced review of High Value Accounts described above, and no other address and none of the other indicia listed in paragraphs (i) through (v) of sub-clause (b) of clause (2) are identified for the Account Holder, the Reporting Financial Institution shall obtain from such Account Holder a self-certification or Documentary Evidence to establish the residence for tax purposes of the Account Holder. If the Reporting Financial Institution cannot obtain such self-certification or Documentary Evidence, it shall report the account as an undocumented account;
- (f) if a Preexisting Individual Account is not a High Value Account as of the 30th June, 2017, but becomes a High Value Account as of the last day of a current or subsequent calendar year, the Reporting Financial Institution shall complete the enhanced review procedures described in clause (3) with respect to such account within the calendar year following the year in which the account becomes a High Value Account. If based on this review such account is identified as a Reportable Account, the Reporting Financial Institution shall report the required information about such account with respect to the year in which it is identified as a Reportable Account and subsequent years on an annual basis, unless the Account Holder ceases to be a Reportable Person;
- (g) once a Reporting Financial Institution applies the enhanced review procedures described in clause (3) to a High Value Account, the Reporting Financial Institution is not required to re-apply such procedures, other than the relationship manager inquiry described in sub-clause (d) clause (3), to the same High Value Account in any subsequent year unless the account is undocumented where the Reporting Financial Institution should re-apply them annually until such account ceases to be undocumented;
- (h) if there is a change of circumstances with respect to a High Value Account that results in one or more indicia described in sub-clause (b)

of clause (2) being associated with the account, then the Reporting Financial Institution shall treat the account as a Reportable Account with respect to each Reportable Jurisdiction for which an indicium is identified unless it elects to apply sub-clause (f) of clause (2) and one of the exceptions in such sub-clause applies with respect to that account.

- (i) A Reporting Financial Institution shall implement procedures to ensure that a relationship manager identifies any change in circumstances of an account. For example, if a relationship manager is notified that the

Account Holder has a new mailing address in a Reportable Jurisdiction, the Reporting Financial Institution is required to treat the new address as a change in circumstances and, if it elects to apply sub-clause (f) of clause (2), is required to obtain the appropriate documentation from the Account Holder.

(4) Review of Preexisting High Value Individual Accounts shall be completed by the 31st December, 2017 and for Low Value Accounts, by the 31st December, 2018; and

(5) Any Preexisting Individual Account that has been identified as a Reportable Account under this rule shall be treated as a Reportable Account in all subsequent years, unless the Account Holder ceases to be a Reportable Person.

78F. Due Diligence for New Individual Accounts.- The following procedures shall apply for purposes of identifying Reportable Accounts among New Individual Accounts, namely:-

- (1) With respect to New Individual Accounts, upon account opening, the Reporting Financial Institution shall obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML or KYC Procedures;
- (2) If the self-certification establishes that the Account Holder is resident for tax purposes in a Reportable Jurisdiction, the Reporting Financial Institution shall treat the account as a Reportable Account and the self-certification shall also include the Account Holder's TIN with respect to

such Reportable Jurisdiction (subject to sub-rule (4) of rule 78C) and date of birth; and

- (3) If there is a change of circumstances with respect to a New Individual Account that causes the Reporting Financial Institution to know, or have reason to know, that the original self certification is incorrect or unreliable, the Reporting Financial Institution cannot rely on the original self-certification and shall obtain a valid self-certification that establishes the residence for tax purposes of the Account Holder.

78G. Due Diligence for Preexisting Entity Accounts.- The following procedures shall apply for the purposes of identifying Reportable Accounts among Preexisting Entity Accounts, namely:-

- (1) **Entity Accounts not Required to be Reviewed, Identified or Reported.** Unless the Reporting Financial Institution elects otherwise, either with respect to all Preexisting Entity Accounts or, separately, with respect to any clearly identified group of such accounts, a Preexisting Entity Account with an aggregate account balance or value that does not exceed two hundred fifty thousand US Dollars as of the 31st December, 2017, is not required to be reviewed, identified or reported as a Reportable Account until the account balance or value exceeds two hundred fifty thousand US Dollars as of the last day of any subsequent calendar year;
- (2) **Entity Accounts subject to Review.** A Preexisting Entity Account that has an aggregate account balance or value that exceeds two hundred fifty thousand US Dollars as of the 31st December, 2017, and a Preexisting Entity Account that does not exceed two hundred fifty thousand US Dollars as of the 31st December, 2017 but the aggregate account balance or value of which exceeds two hundred fifty thousand US Dollars as of the last day of any subsequent calendar year, shall be reviewed in accordance with the procedures set forth in clause (4);
- (3) **Entity Accounts with respect to which Reporting is required.** With respect to Preexisting Entity Accounts described in clause (2), only accounts that are held by one or more Entities that are Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons, shall be treated as Reportable Accounts;
- (4) **Review Procedures for identifying entity Accounts with respect to which Reporting is required.** For Preexisting Entity Accounts described in clause (2), a Reporting Financial Institution shall apply the following review procedures to determine whether the account is held

by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons, namely:-

- (a) **Determine whether the Entity is a Reportable Person.**
 - (i) Review information maintained for regulatory or customer relationship purposes (including information collected pursuant to AML or KYC Procedures) to determine whether the information indicates that the Account Holder is resident in a Reportable Jurisdiction. For this purpose, information indicating that the Account Holder is resident in a Reportable Jurisdiction includes a place of incorporation or organisation, or an address in a Reportable Jurisdiction;
 - (ii) If the information indicates that the Account Holder is resident in a Reportable Jurisdiction, the Reporting Financial Institution shall treat the account as a Reportable Account unless it obtains a self-certification from the Account Holder, or reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person;
- (b) **Determine whether the Entity is a Passive NFE with one or more Controlling Persons who are Reportable Persons.** With respect to an Account Holder of a Preexisting Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution shall determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account shall be treated as a Reportable Account. In making these determinations the Reporting Financial Institution shall follow the guidance in the following paragraphs in the order most appropriate under the circumstances:-
 - (i) **Determining whether the Account Holder is a Passive NFE.** For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution shall obtain a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in paragraph (ii) of sub-clause

(f) of rule 78B that is not a Participating Jurisdiction Financial Institution;

(ii) **Determining the Controlling Persons of an Account Holder.** For the purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML or KYC Procedures; and

(iii) **Determining whether a Controlling Person of a Passive NFE is a Reportable Person.** For the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on Information collected and maintained pursuant to AML or KYC Procedures in the case of a Preexisting Entity Account held by one or more NFEs with an aggregate account balance that does not exceed one million US Dollars ; or a self-certification from the Account Holder or such Controlling Person of the jurisdiction in which the Controlling Person is resident for tax purposes; and

(5) **Timing of Review and Additional Procedures Applicable to Preexisting Entity Accounts.**

(a) Review of Preexisting Entity Accounts with an aggregate account balance or value that exceeds two hundred fifty thousand US Dollars as of the 31st December, 2017 shall be completed by the 31st December, 2018.

(b) Review of Preexisting Entity Accounts with an aggregate account balance or value that does not exceed two hundred fifty thousand US Dollars as of the 31st December, 2017, but exceeds two hundred fifty thousand US Dollars as of the 31st December of a subsequent year, shall be completed within the calendar year following the year in which the aggregate account balance or value exceeds two hundred fifty thousand US Dollars; and

(c) If there is a change of circumstances with respect to a Preexisting Entity Account that causes the Reporting Financial Institution to know, or have reason to know, that the self-certification or other documentation associated with an account is incorrect or unreliable, the Reporting Financial Institution shall re-

determine the status of the account in accordance with the procedures set forth under clause (4).

78H. Due Diligence for New Entity Accounts.- The following procedures shall apply for purposes of identifying Reportable Accounts among New Entity Accounts; namely:-

- (1) **Review procedures for identifying Entity Accounts with respect to which reporting is required.** For New Entity Accounts, a Reporting Financial Institution shall apply the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:-

- (a) **Determine Whether the Entity Is a Reportable Person.**

- (i) Obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML or KYC Procedures. If the Entity certifies that it has no residence for tax purposes, the Reporting Financial Institution may rely on the address of the principal office of the Entity to determine the residence of the Account Holder; and
- (ii) If the self-certification indicates that the Account Holder is resident in a Reportable Jurisdiction, the Reporting Financial Institution shall treat the account as a Reportable Account unless it reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person with respect to such Reportable Jurisdiction;

- (b) **Determine whether the Entity is a Passive NFE with one or more Controlling Persons who are Reportable Persons.** With respect to an Account Holder of a New Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution shall determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a

Passive NFE is a Reportable Person, then the account shall be treated as a Reportable Account. In making these determinations the Reporting Financial Institution shall follow the following paragraphs in the order most appropriate under the circumstances as under:-

- (i) **Determining whether the Account Holder is a Passive NFE.** For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution shall rely on a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in sub-clause (ii) of clause (f) of rule 78B that is not a Participating Jurisdiction Financial Institution;
- (ii) **Determining the Controlling Persons of an Account Holder.** For purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML or KYC Procedures; and
- (iii) **Determining whether a Controlling Person of a Passive NFE is a Reportable Person.** For purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on a self-certification from the Account Holder or such Controlling Person.

78I. Special due Diligence Rules. - The following additional clauses shall apply in implementing the due diligence procedures described above:

- (1) **Reliance on self- certification and documentary evidence.** A Reporting Financial Institution may not rely on a self-certification or Documentary Evidence if the Reporting Financial Institution knows or has reason to know that the self-certification or Documentary Evidence is incorrect or unreliable;
- (2) **Alternative procedures for financial accounts held by individual beneficiaries of a cash value insurance contract or an annuity contract.** A Reporting Financial Institution may presume that an individual beneficiary (other than the owner) of a Cash Value Insurance

Contract or an Annuity Contract receiving a death benefit is not a Reportable Person and may treat such Financial Account as other than a Reportable Account unless the Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person. A Reporting Financial Institution has reason to know that a beneficiary of a Cash Value Insurance Contract or an Annuity Contract is a Reportable Person if the information collected by the Reporting Financial Institution and associated with the beneficiary contains indicia as described in clause (2) of rule 78E. If a Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person, the Reporting Financial Institution shall follow the procedures in clause (2) of rule 78E;

(3) **Account Balance Aggregation and Currency Rules.-**

(a) **Aggregation of individual accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an individual, a Reporting Financial Institution is required to aggregate all Financial Accounts maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution's computerized systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this sub-rule;

(b) **Aggregation of entity accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an Entity, a Reporting Financial Institution is required to take into account all Financial Accounts that are maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution's computerized systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire

balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this sub-rule;

- (c) **Special aggregation rule applicable to relationship managers.** For purposes of determining the aggregate balance or value of Financial Accounts held by a person to determine whether a Financial Account is a High Value Account, a Reporting Financial Institution is also required, in the case of any Financial Accounts that a relationship manager knows, or has reason to know, are directly or indirectly owned, controlled, or established (other than in a fiduciary capacity) by the same person, to aggregate all such accounts; and
- (d) **Amounts read to include equivalent in other currencies.** All dollar amounts are in U.S. dollars and shall be read to include equivalent amounts in other currencies, as determined by domestic law.

78J. International guidelines and commentaries. – For illustration, interpretation and implementation of this chapter, guidance shall also be sought from commentaries on the Model Competent Authority Agreement and Common Reporting Standard as developed by the Organization for Economic Co-Operation and Development (OECD) as amended from time to time. Following table may be referred to for cross referencing to the Commentary of OECD:

S.No.	Reference in Income Tax Rules, 2002	Reference in Commentary on Common Reporting Standard Developed by OECD
(1)	(2)	(3)
1	Rule 78B	Commentary on Section VIII concerning Defined Terms
	Rule 78C	Commentary on Section I concerning General Reporting Requirements
2	Rule 78D	Commentary on Section II concerning Due Diligence requirements
3	Rule 78E	Commentary on Section III concerning Due Diligence for Pre Existing Individual Accounts
4	Rule 78F	Commentary on Section IV concerning Due Diligence for New Individual Accounts
5	Rule 78G	Commentary on Section V concerning Due Diligence for Pre Existing Entity Accounts
6	Rule 78H	Commentary on Section VI concerning Due Diligence for New Entity Accounts
7	Rule 78I	Commentary on Section VII concerning Special Due Diligence Requirements.”

¹ [“**78K. Record keeping for due diligence procedures.**— Reporting financial institutions shall keep record of the steps undertaken and any evidence relied upon for the performance of the due diligence procedures and measures to obtain such records for at least five years after the end of the period within which the reporting financial institution must report the information required to be reported.

78L. Date for filing of common reporting standards reports.— The annual domestic reporting date for filing of common reporting standards reports by reporting financial institutions shall be 31st May of each year. The common reporting standard reports shall be filed on the AEOI portal on FBR's official website in CRS XML Schema prescribed by the Global Forum of Organization for Economic Co-operation and Development (OECD).

78M. Avoidance of obligation.— If a person enters into any arrangements for the purpose of avoiding any obligation under Common Reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002, all the provisions of the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002 shall apply accordingly as if the arrangement had not been entered into.

78N. Power to call for record and inspect premises.— (1) The records maintained under Common Reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002 including rule 78K by the reporting financial institutions or any other record maintained by any other person under any law may be required to be furnished alongwith full and free access to any premises, place, accounts, documents or computers of reporting financial institutions by the Federal Board of Revenue or any person authorized by the Board to ensure compliance of Common reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002. The Board may under the law compel assistance of any person including State Bank of Pakistan, Securities and Exchange Commission of Pakistan and any such organization, body etc. who holds such information that may assist the Board to identify and classify reporting financial institutions, non-reporting financial institutions and excluded accounts, and ensure that their identification and classification is as per Common Reporting Standards Rules in Chapter XIIA of the Income Tax Rules, 2002.

(2) The Federal Board of Revenue may by notification establish and adopt a risk based assessment approach to invoke sub-rule (1).

78O. Compulsory enrollment.— The Federal Board of Revenue may in accordance with law compulsorily enroll a reporting financial institution if the said institution fails to enroll with the department through AEOI Portal on FBR's official website.]

¹ New rules 78K, 78L, 78M, 78N & 78O added through SRO. 773(I)/2020 dated 24th August, 2020

FORM-A

[See rule 39A(1)(a)]

**ACCOUNT HOLDERS DEPOSITS STATEMENT
REPORTING BANKING COMPANY:**_____ **BANKING****COMPANY OFFICER:****INFORMATION OF PERSONS WHO HAVE
DEPOSITED RUPEES TEN MILLION OR MORE
DURING THE MONTH OF: _____**

S.No.	CNIC/ N/Cop / Passport No.	NTN	Name / Title of Account	Resident / Non- Resident ¹	Address	Tel No.	Account Opening Date	Account No (IBAN)	Business / Profession/ Occupation	Amount Deposited During the Month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this Statement is correct and complete.

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

CHAPTER - XII APPEALS**FORM-B**[See rule
39A(1)(c)]**CREDIT CARD(S) PAYMENTS STATEMENT**

REPORTING BANKING COMPANY: _____

BANKING COMPANY OFFICER: _____

**INFORMATION OF PERSONS WHO HAVE MADE CREDIT CARD
PAYMENTS OF RUPEES TWO HUNDRED THOUSAND OR MORE
DURING THE MONTH OF: _____**

S. No	CNIC/N/ Cop / Passport No.	NTN	Name / Title of Account	Resident / Non- Resident ¹	Address	Tel No	Credit Card Acquisition Date	Credit Card No. ²	Business/ Profession	Amount of payments made against credit card bills	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;
I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____

Name _____

CNIC _____

CHAPTER - XII APPEALS**FORM-C**[See rule
39A(1)(d)]**CASH WITHDRAWAL STATEMENT****REPORTING BANKING COMPANY:** _____**BANKING COMPANY OFFICER:** _____INFORMATION IN RESPECT OF CASH WITHDRAWAL EXCEEDING RUPEES ONE
MILLION OR MORE DURING THE MONTH OF: _____

S. No	CNIC/N/ Cop / Passport No.	NTN	Name / Title of Account	Resident/ Non resident ¹	Address	Tel No	Account Opening Date	Account No (IBAN)	Business/ Profession/ Occupation	Section	Amount of cash withdrawal during the month	Amount of tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company _____.

Signature. _____
Name _____
CNIC _____

CHAPTER - XII APPEALS**FORM-D**[See rule
39A(1)(g)]**PROFIT ON DEBT STATEMENT****REPORTING BANKING COMPANY:** _____**BANKING COMPANY OFFICER:** _____**INFORMATION IN RESPECT OF PROFIT ON DEBT DURING THE FINANCIAL
YEAR :** _____

S.No	CNIC/N/Cop / Passport No.	NTN	Name / Title of Account	Resident/ Non resident	Address	Tel No	Account Opening Date	Account No (IBAN)	Business/ Profession	Section	Amount of profit on debt	Amount of tax deducted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief, the information given in this statement is correct and complete;

I, further declare that I am competent to make his declaration and verify it in my capacity as nominee of the reporting Banking Company

_____.

Signature. _____

Name _____

CNIC _____ .

CHAPTER - XIII
¹[TAXPAYER'S REGISTRATION]

²[79. Application of Chapter.-

The rules in this Chapter apply for the purposes of section 181 which provides for registration of taxpayers.]

³[80. Registration.-

- (1) An individual having CNIC required to file return of total income manually shall be treated as registered under sub-section (4) of section 181 on the day he files the return manually.
- (2) An individual having CNIC required to e-file return of total income shall be treated as registered, when the individual is e-enrolled.
- ⁴[(3) A company, an association of persons (AOP), foreign national or foreign government shall be treated as registered when the company, AOP, the foreign national or foreign government is e-enrolled.]

¹ Heading substituted for "NATIONAL TAX NUMBER CARD" by SRO 392(I)/2009, dated May 19, 2009.

² Rule 79 substituted by SRO 392(I)/2009, dated May 19, 2009.

³ Rule 80 substituted by SRO 1076(I)/2015 dated 02.11.2015. the substituted Rule 80 read as follows:

80. Application for National Tax Number Certificate.-

- (1) An application for a National Tax Number Certificate shall be in the form specified in ³[Part IX] of the First Schedule to these rules and shall be accompanied by documentary evidence of the applicant's identity.
- (2) The following shall be provided as documentary evidence of an applicant's identity-
 - (a) in the case of an individual-
 - (i) NIC or a current passport; or
 - (ii) other documents with photo-identification-driver's licence.
 - (b) in the case of a company other than a trust), the certificate of incorporation or registration of the company;
 - (c) in the case of a trust, the trust deed;
 - (d) in the case of a firm, the instrument of partnership; or
 - ³[(e) in the case of an association of persons (other than a firm), the instrument of partnership or copies of NICs of the members of the association of persons. Detail of non-resident members be provided along with copies of their passports.]
- (3) An application for a National Tax Number Certificate shall be lodged-
 - (a) by post or delivery by hand to the Commissioner having jurisdiction over the applicant; or
 - by inclusion with the applicant's first return of income or first employer's statement furnished in lieu of a return of income.

⁴ In rule 80 for sub-rule (3) substituted through SRO 272(I)/2018 dated 1st March, 2018 the substituted rule is read as follows:

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- (4) An individual having CNIC who failed to file return, shall be registered by the Commissioner having jurisdiction on the basis of CNIC or NICOP when he is satisfied after providing opportunity to be heard that the income of the individual is taxable and is required to file return of income.
- (5) An individual not having CNIC and required to file return of total income manually shall be registered in the same manner as specified in sub-rules (1) and (4), either on application by the individual or if Commissioner is satisfied that income of individual is taxable after providing opportunity to be heard.
- ¹[(6) A company, an AOP, foreign national or foreign government shall be treated as registered as per sub-rule (3), if the Commissioner, having jurisdiction over the company, an AOP, foreign national or foreign government, is satisfied after providing opportunity to be heard that the company, the AOP, foreign national or foreign government requires registration.]

²[**80A E-enrollment.-** Every individual, an AOP, a company or a foreign government required to e-file return of total income shall submit form of e-enrolment as specified in Part IX of the First Schedule to these rules through Board's online system.]

³[**80B Requirement of e-enrolment.-(1)** An individual required to be registered under sub-rule (2) of rule 80 shall provide-

- (a) number of CNIC, NICOP or Passport;
- (b) cell phone number in his name ;
- (c) e-mail address;
- (d) nationality;
- (e) residential address;
- (f) accounting period;

(3) A company, an association of persons (AOP) or foreign national shall be treated as registered when the company, AOP or the foreign national, is e-enrolled.

¹ Rule 80 of sub-rule(6) substituted through SRO. 272(I)/2018 dated 1st March 2018 substituted sub-rule read as follows:

(6) A company, an AOP or foreign national shall be treated as registered as per sub-rule (3), if the Commissioner, having jurisdiction over the company, an AOP or foreign national, is satisfied after providing opportunity to be heard that the company, the AOP or foreign national requires registration.

² Rule 80A substituted through SRO 272(I)/2018 dated 1st March, 2018 substituted sub-rule read as follows:

80A e-enrolment.- Every individual, an AOP or a company required to e-file return of total income shall submit form of e- enrolment as specified in Part IX of the First Schedule to these rules through Board's online system."

³ Rule 80B inserted by SRO 1076(I)/2015 dated 02.11.2015.

CHAPTER - XIII TAXPAYER'S REGISTRATION

- (g) in case of business income,
 - (i) business name;
 - (ii) business address; and
 - (iii) principal business activity;
 - (h) name and NTN of employer in case of salary income;
 - (i) address of property in case of property income;
- (2) A company and an AOP required to be registered under sub-rules (3) and (6) of rule 80 shall provide-
- (a) name of company or AOP;
 - (b) business name;
 - (c) business address;
 - (d) accounting period;
 - (e) phone No of business;
 - (f) e-mail;
 - (g) cell phone of principal officer of the company or AOP;
 - (h) principal business activity;
 - (i) address of industrial establishment or principal place of business;
 - (j) company type, like public limited, private limited, unit trust, trust, NGO, society, small company, modaraba or any other;
 - (k) date of registration;
 - (l) incorporation certificate by Securities and Exchange Commission of Pakistan (SECP) in case of company;
 - (m) registration certificate and partnership deed in case of registered firm;
 - (n) partnership deed in case firm is not registered;
 - (o) trust deed in case of trust;
 - (p) registration certificate in case of society;
 - ¹[]
 - (r) name of representative with his CNIC or NTN;
 - (s) following particulars of every director and major shareholder having 10% or more shares in case of company or partners in case of an AOP, namely:-
 - (i) Name;
 - (ii) CNIC/NTN/Passport; and
 - (ii) Share % “]

¹“(3) A non-resident company having permanent establishment in Pakistan, required to be registered under sub-rules (3) and (6) of rule 80, shall provide –

¹ Clause (q) omitted by SRO 466(I)/2016 dated 31.05.2016. omitted clause read as follows:-
“(q) registration or incorporation from concerned country in case of non- resident company or AOP”

- (a) name of company;
- (b) business address;
- (c) accounting period;
- (d) phone number of business;
- (e) principal business activity;
- (f) address of principal place of business;
- (g) registration number and date of the branch with the Securities and Exchange Commission of Pakistan (SECP);
- (h) name and address of principal officer or authorized representative of the company;
- (i) authority letter for appointment of principal officer or authorized representative of the company;
- (j) cell phone number of principal officer or authorized representative of the company; and
- (k) email address of principal officer or authorized representative of the company.

(4) A non-resident company not having permanent establishment in Pakistan, required to be registered under sub-rules (3) and (6) of rule 80, shall provide –

- (a) name of company;
- (b) business address in the foreign country;
- (c) name and nationality of directors or trustees of the company;
- (d) accounting period;
- (e) name and address of authorized representative of the company;
- (f) authority letter for appointment of authorized representative of the company.
- (g) cell phone number of authorized representative of the company;
- (h) email address of authorized representative of the company;
- (i) principal business activity; and
- (j) tax registration or incorporation document from concerned regulatory authorities of the foreign country.”]

²[(5) A foreign government required to be registered under sub-rules (3) and (6) of rule 80 shall provide-

- (a) name of foreign government;
- (b) registered address in foreign country;
- (c) power of attorney signed on behalf of foreign government, authorizing a company incorporated under the laws of the foreign country to manage assets and cash belonging to the foreign government.

¹ Added by SRO 466(I)/2016 dated 31.05.2016.

² Rule 80B after sub-rule (4) new sub-rule (5) shall be added through SRO 272(I)/2018 dated 1st March, 2018.

- (d) name and nationality of authorized signatories of the company managing the assets and cash of the foreign government;
- (e) name and address of authorized representative of the foreign government;
- (f) authority letter for appointment of authorized representative of the foreign government; and
- (g) cellular phone number of authorized representative of the foreign government.]

¹[**81. Decision on application of registration or e-enrolment.**

- (1) The Commissioner may, where a person has filed a form of registration or e-enrolment under rule 80 or 80A, after examining available information, particulars, data or documents and making such inquiry as he may deem necessary, grant registration or e-enrolment to the person or after recording reasons, refuse registration or e-enrolment to the person within fifteen days of filing of form of registration or e-enrolment.
- (2) Person aggrieved by any decision of the Commissioner under sub-rule (1) may file representation before the concerned Chief Commissioner within thirty days of the said decision. The Chief Commissioner after making such inquiry if necessary shall decide the representation as he deems fit.]

²[**81A. Taxpayer's registration by the Commissioner.-**

- (1) The Commissioner having jurisdiction over a case may register a person as a taxpayer where he is satisfied that the income of the person is taxable and is required to file a return of income under section 114.
- (2) The Commissioner shall issue to the taxpayer a letter under sub-section(2) of section 181 to submit an application for registration prescribed under rule 80 along with documents specified therein within a reasonable time given in the said letter. In case of compliance NTN certificate shall be issued accordingly.

¹ Rule 81 substituted by SRO 1076(I)/2015 dated 02.11.2015. The substituted Rule 81 read as follows:

81. Decision on application for a National Tax Number Certificate.-

- (1) The Commissioner shall make a decision on an application for a National Tax Number ¹[Certificate] within fifteen days of the application being properly lodged.
- (2) Where the Commissioner decides not to grant a National Tax Number ¹[Certificate], the Commissioner shall give the applicant notice in writing of the decision and the reasons for the decision.

² Rule 81A inserted by SRO 392(I)/2009, dated May 19, 2009.

- (3) In case of failure of the taxpayer to comply with the letter issued under sub-section (2) of section 181, the Commissioner shall register the taxpayer on a Trial Registration Number (TRN) for which a serially numbered Trial Register shall be maintained by the Commissioner. The Trial Register shall contain the basic information of the taxpayer like name of the person or business, available address, CNIC ¹ ["if provided"], nature of income generating activity and any other information regarded useful by the Commissioner. In such case, statutory notices shall be issued for assessment of income or other legal obligation of the taxpayer under the Ordinance on TR Number:

Provided that before allotment of Trial Registration Number the Commissioner shall verify and match the particulars of the taxpayer from the NTN Master Index to avoid duplication of registration.

- (4) In case any assessment is made or any liability is created by the Commissioner under the Income Tax Ordinance, 2001 against the taxpayer, the Commissioner on the basis of information as contained in Trial Register, allot an NTN to the taxpayer within fifteen days of the date of completion of assessment or creation of a liability under the Ordinance.]

²**[81B. Active Taxpayers List.-**

- (1) This rule shall apply for the purposes of clauses (23A) and (35C) of section 2 and section 181A.
- (2) The Board shall publish Active Taxpayers List, hereinafter referred to as ATL, comprising persons who meet the criteria as laid down under sub-rule (4) and shall be made available on the Board's web portal, by first day of March in each financial year:

Provided that for financial year 2014-15, Active Taxpayers List shall be published and made available on the Board's web portal, by first day of July, 2014³[:]

⁴[Provided further that for financial year 2014-15, Active Taxpayers List shall be published and made available at Board's web portal by the 11th April, 2015.]

- (3) ATL published in any financial year shall be valid for the period beginning on the date of publish and ending on last day of

¹ Inserted by the SRO 30(I)/2017 dated 18th January, 2017.

² Rule 81B substituted by SRO 765(I)/2014, dated August 26, 2014. Earlier it was inserted by SRO 328(I)/2011, dated April 27, 2011.

³ Colon substituted for full stop by SRO 267(I)/2015, dated April 02, 2015.

⁴ Proviso inserted by SRO 267(I)/2015, dated April 02, 2015.

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February, next following¹[:]

²[Provided that Active Taxpayers List published during financial year 2013-14, shall be valid upto the 10th April, 2015.]

- (4) ATL shall be updated on ³ [every Sunday at 24:00 hours], hereinafter referred to as updation date.
- (5) A person's name shall be included in ATL, if the person has filed a return under section 114 or a statement under section 115 for the tax year for which the last date as specified in section 118 falls during immediately preceding twelve month⁴[:]

⁵[Provided that name of a company or an AOP in whose case return is not due to be filed because of incorporation or formation after 30th day of June relevant to the tax year referred above, shall be included in Active Taxpayers List.]

- (6) In case a joint account is held in a bank by more than one person, the joint account holders as an entity shall be deemed to have met the criteria as laid down under sub-rule (5), if any of the persons in the joint account meets the criteria as laid down under the said sub-rule (5).
- (7) In case an account is held in a bank in the name of a minor, the minor shall be deemed to have met the criteria as laid down under sub-rule (5), if the parent, guardian or any person who has made deposits in the minor's account meet the criteria as laid down under said sub-rule (5).
- (8) A person's name shall be included in ATL on the: immediately following updation date, if at any time the criteria as laid down under sub-rule (5), is fulfilled by that person.]

⁶[81C. Taxpayer Card.-

- (1) This rule shall apply for the purposes of clauses (23A) and (35C) of section 2.
- (2) Subject to sub-rule (5), the Board may issue Taxpayer Card by first

¹ Colon substituted for full stop by SRO 267(I)/2015, dated April 02, 2015.

² Proviso inserted by SRO 267(I)/2015, dated April 02, 2015.

³ Substituted for "fifteenth day of every month" by SRO 831(I)/2015, dated August 21, 2015.

⁴ Substituted for full stop by SRO 831(I)/2015, dated August 21, 2015.

⁵ Proviso inserted by SRO 831(I)/2015, dated August 21, 2015.

⁶ Rule 81C inserted by SRO 765(I)/2014, dated August 26, 2014.

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of March, each year, to a person who meets the criteria as laid down in sub-rule (3):

Provided that for the returns filed after the 31st of December. Taxpayer card shall be issued within sixty days of the filing of Return.

- (3) A person shall be issued Taxpayer Card, if the person has filed a return under section 114 or a statement under section 115 for the tax year for which the last date as specified in section 118 falls during immediately preceding twelve months.

- (4) Taxpayer Card shall be valid for one year, beginning on the date of issue and ending on last day of February of the following year:

Provided that Taxpayers Cards issued in respect of tax year 2013, shall be valid upto 28th day of February, 2015.

- (5) The Board may authorize National Database and Registration Authority (NADRA), for the purpose of printing and issuing taxpayers cards.]

¹["82. Modification or cancellation of registration.-

- (1) A person, who after being registered under rule 80 or e-enrolled under rule 80A discovers any omission or wrong statement therein, or notices subsequent occurrence of any change in any information, particulars, data or documents already filed, may, without prejudice to any liability incurred by him under any provision of the Ordinance, file a form of modification as specified in Part IX of the First Schedule to these rules.

- (2) The Commissioner may, where a person has filed a form of modification of registration under sub-rule (1), after examining available information, particulars, data or documents and making such inquiry as he may deem necessary, grant or refuse modification to the person.

¹ Substituted by SRO 1076(I)/2015 dated 02.11.2015. The substituted Rule 82 read as follows:
"82. Cancellation of National Tax Number Certificate.-

- (1) Where the Commissioner decides that a National Tax Number Certificate was issued to a person under an identity that was not the person's true identity, the Commissioner may, by notice in writing served on the person, cancel the Certificate.
- (2) The Commissioner shall set out in the notice the reasons for the Commissioner's decision to cancel the Certificate.

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- (3) Person aggrieved by any decision of the Commissioner under sub-rule (2) may file representation before the concerned Chief Commissioner within thirty days of the said decision. The Chief Commissioner after making such inquiry if necessary shall decide the representation as he deems fit.
- (4) The Commissioner may, after examining available information, particulars, data or documents, making such inquiry as he may deem necessary and providing reasonable opportunity of being heard to a person, make modifications in registration of a person.
- (5) The Commissioner may, based on available information, particulars, data or documents, after making such inquiry as he may deem necessary, after discharge of all outstanding liabilities, without prejudice to any other liability which such person may incur under the Ordinance and after providing reasonable opportunity of being heard to a person, by an order in writing, cancel registration of a taxpayer.”]

83. Displaying and quoting of National Tax Number ¹[Certificate].-

- (1) Every person deriving income from business chargeable to tax who has been issued with a National Tax Number ¹[Certificate] shall display the person's National Tax Number at a conspicuous place at every place of business of the person.
- (2) Every person referred to in sub-rule (1) shall quote the person's National Tax Number in the following circumstances, namely:-
 - (a) in all commercial transactions entered into by the person;
 - (b) in cash memos issued under rule 30;
 - (c) in all returns, statements and other documents required to be furnished under the Ordinance and in any correspondence with the Commissioner; and
 - (d) in all documents relating to the person's business on the following matters, namely:-
 - (i) all new connections of utilities, including water, gas, electricity and telephone;

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- (ii) the entering into a loan with a banking company or financial institution;
- (iii) the opening of letters of credit; and
- (iv) the transfer of urban immovable property.

CHAPTER - XIV

REGISTRATION OF INCOME TAX PRACTITIONERS

84. Application of Chapter XIV.-

This chapter applies for the purposes of section 223, which provides for the registration and regulation of income tax practitioners.

85. Application for registration as an income tax practitioner.-

- (1) A person satisfying the requirements in rule 86 and desiring to be registered as an income tax practitioner shall make an application ¹[to the ²“Chief Commissioner”, Regional Tax Office] in the form specified in Part X of the First Schedule to these rules.
- (2) Every application under this rule shall be accompanied by-
 - (a) Treasury receipt for five hundred rupees required to be deposited as a non- refundable application fee in any Government Treasury; and
 - (b) such documents, statements and certificates as specified in the form.

86. Prescribed qualification for registration as an income tax practitioner.-

- (1) For the purposes of the definition of "income tax practitioner" in sub-section (11) of section 223, a person applying for registration as an income tax practitioner shall:-
 - (a) possess one of the following qualifications, namely:-
 - (i) a degree in Law at least in the second division, a degree in Commerce (with Income Tax Law and Accounting or Higher Auditing as subjects or parts of subjects, whether compulsory or optional) or a degree in Business Administration or Business Management (with Accounting and Income Tax Law as subjects or parts of subjects, whether compulsory or optional) conferred by a prescribed institution; or
 - (ii) a pass in a prescribed accounting examination.

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² The words “Director General” substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (b) have worked for a continuous period of one year as an apprentice under the supervision of a chartered accountant, cost and management accountant, legal practitioners entitled to practice in a civil court in Pakistan¹[or] a registered income tax practitioner² [and having been registered as a chartered accountant, cost and management accountant, legal practitioner and income tax practitioner] for a period of not less than ten years.
- (2) For the purposes of sub-clause (i) of clause (a) of sub-rule (1), a degree conferred by a prescribed institution that is a foreign university or institution shall only qualify if the degree is equivalent to a degree conferred by a Pakistani university and is recognized as such by a Pakistani university.
- (3) In this rule,-
- (a) "Institute of Chartered Accountants of Pakistan" means the Institute of Chartered Accountants of Pakistan constituted under the Chartered Accountants Ordinance, 1961;
- (b) "foreign institution" means any institution in a foreign country authorised to grant a degree under the laws of the country;
- (c) "foreign university" means any university in a foreign country incorporated by law, or accredited or affiliated by any association of universities or college in the country or by any authority formed for that purpose under the laws of that country;
- (d) "prescribed accounting examination" means any of the following examinations, namely:-
- (i) an examination equivalent to the intermediate examination conducted by the Institute of Chartered accountants of Pakistan;
- (ii) an examination equivalent to the intermediate examination conducted by any foreign institute of chartered accountants and recognized by the Institute of Chartered Accountants of Pakistan as equivalent to its intermediate certificate;
- (iii) an examination equivalent³ [to] the final examination conducted by the Association of⁴ [Chartered Certified Accountants, United Kingdom;] or

¹ Substituted for ",and" by SRO 67(I)/2003, dated January 11, 2003.

² Substituted for "registered" by SRO 67(I)/2003, dated January 11, 2003.

³ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "Certified and Corporate Accountants, London;" by SRO 392(I)/2009, dated May 19, 2009.

- (iv) Part-III of examination for Cost and Management Accountants conducted by the Institute of Cost and Management Accountants under the Cost and Management Accountants Act, 1966 (XIV of 1966); and
- (v) Certified public accountants of USA.
- (e) "Prescribed institution" means a university incorporated by any law in force in Pakistan or Azad Kashmir, a foreign university or a foreign institution.

87. Registration of income tax practitioners.-

- (1) On receipt of an application under rule 85, the ¹ [² ["Chief Commissioner"], Regional Tax Office] may make such further enquiries and call for such further information or evidence as may be considered necessary.
- (2) If the ³ ["Chief Commissioner"], Regional Tax Office] is satisfied that an applicant qualifies to be registered as an income tax practitioner, the ³ [⁴ ["Chief Commissioner"], Regional Tax Office] shall cause the applicant's name to be entered in a register to be maintained for the purpose in the office.
- (3) The name of a person entered on the register of income tax practitioners shall be notified to the Commissioner and the Appellate Tribunal.
- (4) The ³ [⁵ ["Chief Commissioner"], Regional Tax Office] shall notify 'the applicant, in writing, of the decision on the application.
- (5) Where the ⁶ [⁷ ["Chief Commissioner"], Regional Tax Office] decides to refuse an application for registration, the notice referred to in sub-rule (4) shall include a statement of reasons for the refusal.

88. Duration of registration.-

Registration of a person as an Income Tax Practitioner shall remain in force until any of the following occurs, namely:-

¹ Substituted for "Regional Commissioner" By SRO 392(I)/2009, dated May 19, 2009.
² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁶ Substituted for "RCIT" by SRO 392(I)/2009, dated May 19, 2009.
⁷ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (a) the person surrenders the registration by notice in writing to the ¹[²“Chief Commissioner”], Regional Tax Office].
- (b) the person dies; or
- (c) the person's registration is terminated by the ¹[³ “Chief Commissioner”], Regional Tax Office].

89. Cancellation of registration.-

- (1) Any person (including an income tax authority) who considers that an income tax practitioner is guilty of misconduct in a professional capacity may file a complaint in writing with the ⁴[⁵ “Chief Commissioner”], Regional Tax Office].
- (2) A complaint filed under sub-rule (1) shall be accompanied by affidavits and other documents as necessary to sustain the complaint.
- (3) On receipt of a complaint in writing under sub-rule (1), the ²[⁶“Chief Commissioner”], Regional Tax Office] shall fix a date, hour and place which shall be no later than twenty one days from the receipt of the complaint for enquiry into the complaint.
- (4) Within seven days of receipt of the complaint, the ²[⁷ “Chief Commissioner”], Regional Tax Office] shall serve a notice of the complaint on the Income Tax Practitioner to whom the complaint relates and such notice shall-
 - (a) in form the practitioner of the date, hour and place of the enquiry; and
 - (b) be accompanied by a copy of the complaint and any affidavits and other documents accompanying the complaint.
- (5) If, at the date fixed for enquiry, it appears that the notice and accompanying documents referred to in sub-rule (4) have not been served as provided for in that sub-rule, the ²[⁸“Chief Commissioner”], Regional Tax Office] shall adjourn the enquiry to a date then to be fixed and may direct that the notice and accompanying documents shall be

¹ Substituted for "Regional Commissioner of Income Tax" by SRO 392(I)/2009 dated May 19, 2009.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Substituted for "Commissioner" by SRO 392(I)/2009 dated May 19, 2009.

⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

served by registered post or such other means as the ²1["Chief Commissioner"], Regional Tax Office] sees fit.

- (6) Not less than two days before the date or adjourned date fixed for the enquiry, the income tax practitioner concerned shall file with the ²2["Chief Commissioner"], Regional Tax Office] a signed explanation in writing and any affidavit in reply intended to be used in the enquiry.
- (7) On the date or adjourned date of the enquiry, the complainant shall file any affidavits in reply intended to be used at the enquiry.
- (8) The ²3["Chief Commissioner"], Regional Tax Office] may adjourn the enquiry from time to time to a date and place to be fixed at the time of adjournment and may make such orders and give such directions in regard to the enquiry and all matters relating thereto as the ²4["Chief Commissioner"], Regional Tax Office] may think fit.
- (9) On the date or adjourned date fixed for the enquiry, the ²5["Chief Commissioner"], Regional Tax Office] may-
 - (a) hear and determine the complaint upon the affidavit and other documents, if any, filed and may allow the complainant and income tax practitioner to be cross-examined on their affidavits; or
 - (b) hear and determine the complaint upon oral evidence.
- (10) If the ⁶["Chief Commissioner"], Regional Tax Office] decides to hear oral evidence, the procedure generally and as far as practicable shall be that which is followed at the hearing of suits by Civil Courts, provided that the record of oral evidence shall be kept in such manner as the ⁷8["Chief Commissioner"], Regional Tax Office] may direct and, if a shorthand writer is employed to take down evidence, the transcript of the writer's notes shall be a record of deposition of the witnesses.
- (11) If the ¹9["Chief Commissioner"], Regional Tax Office] decides that the income tax practitioner to whom the complaint relates is guilty

¹ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ Substituted for "Commissioner" by SRO 392(I)/2009 dated May 19, 2009.

⁸ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁹ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

of professional misconduct, the ¹["Chief Commissioner"], Regional Tax Office shall cancel the practitioner's registration.

- (12) The ¹²["Chief Commissioner"], Regional Tax Office] shall give the complainant and the income tax practitioner to whom the complaint relates notice, in writing, of the ³["Chief Commissioner"], Regional Tax Office's decision on the complaint.

⁴[90. Appeal to Federal Board of Revenue.-

- (1) The appeal against the decision of the ⁵["Chief Commissioner"], Regional Tax Office shall lie with the Federal Board of Revenue. However, the FBR on filing of an appeal may, pending decision of appeal, allow the ITP to represent cases pending, before decision is made by the ⁶["Chief Commissioner"].
- (2) The FBR shall decide the case of the ITP within sixty days of the filing of the appeal.]

¹ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Rule 90 substituted by SRO 392(I)/2009, dated May 19, 2009.

⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XV**RECOGNISED PROVIDENT FUNDS, APPROVED SUPERANNUATION
FUNDS AND APPROVED GRATUITY FUNDS****PART I****RECOGNISED PROVIDENT FUNDS****91. Application for recognition of provident fund.-**

1. An application for recognition of a provident fund shall be made, in writing, by the employer maintaining the fund, setting out the following information, namely:-
 - (a) the employer's name and the address of the employer's principal place of business;
 - (b) the name of all employees, whether in or outside Pakistan subscribing to the fund;
 - (c) the place where the accounts of the fund are or will be maintained; and
 - (d) where the fund is already in existence, a copy of the last balance sheet of the fund and details of the investments of the fund.
2. A verification in the following form shall be annexed to the application, namely:-

"We/ I, the trustee(s) of the above named fund, do declare that what is stated in the above application is true to the best of our/my information and belief, and that the documents sent herewith are the originals or true copies thereof."
3. Subject to sub-rule (4), the application shall be accompanied by the following documents, namely:-
 - (a) the original of trust deed to be sighted by the Commissioner;
 - (b) a copy of the trust deed to be retained by the Commissioner; and
 - (c) the rules of the fund.

Provided that if the original of the trust deed cannot conveniently be produced, the Commissioner may accept, in lieu of the original, a true

copy certified either by a Magistrate or in any manner provided for in the Companies Rules, 1984, in which case, an additional copy shall be furnished for retention by the Commissioner.

4. The application shall be lodged with the Commissioner responsible for the area/ jurisdiction in which the accounts of the fund are kept, or, if the accounts are kept outside Pakistan, lodged with the Commissioner responsible for the area/ jurisdiction in which the local headquarters for the employer are situated.

92. Decision on application.-

- (1) The Commissioner may make such enquiries and call for such further information or evidence as the Commissioner may consider necessary to decide the application.
- (2) The Commissioner shall notify the applicant, in writing, of the Commissioner's decision on the application.
- (3) Where the Commissioner decides to refuse an application under ¹[this] rule, the notice referred to in sub-rule (2) shall include a statement of reasons for the refusal.
- (4) ² [Unless" otherwise specified by the Commissioner], an order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the Commissioner or, at the request of the employer, the last day of any later month in the same financial year.

93. Withdrawal of recognition.-

Where the Commissioner decides to withdraw recognition of a provident fund, the Commissioner shall notify the applicant, in writing, of the Commissioner's decision and such notice shall include a statement of reasons for the withdrawal.

94. Form of appeal in case of non-recognition or withdrawal of recognition.-

- (1) An appeal under sub-rule (1) of rule 12 of Part I of the Sixth Schedule to the Ordinance ³[against] the Commissioner's decision to refuse an application for recognition or to withdraw recognition shall be ¹[made to Federal Board of Revenue] in the following form ¹[and] shall be verified in the manner indicated therein, namely:-

¹ Inserted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Subject to sub-rule (5)" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "to" by SRO 392(I)/2009, dated May 19, 2009.

**FORM OF APPEAL IN CASE OF
NON-RECOGNITION OR "WITHDRAWAL OF RECOGNITION"**

To

The ¹Federal Board of Revenue,
Islamabad/Before the Commissioner (Appeals)

The petition of _____ employer(s) carrying on business, profession or vocation _____ at Your petitioner(s) applied to/obtained sanction from the Commissioner under Part I of the Sixth Schedule to the Income Tax Ordinance, 2001 for the recognition of the provident fund maintained by him (them) for the benefit of his (their) employees. The Commissioner has refused recognition/withdrawn recognition for the reason stated in his order, dated of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be contained to be recognized and pray(s) that the ²Federal Board of Revenue may be pleased to.

Accord recognition
Continue the recognition.

GROUND(s) OF APPEAL

- (1)
- (2)
- (3)
- (4)
- (5)

I/ We named above petition to declare that whatever is stated above is true to the best of our information and belief.

Name _____
Signature _____
Address _____
Date _____

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007
² The words "Central Board of Revenue" substituted by the Finance Act, 2007

(2) An appeal referred to in sub-rule (1) shall be accompanied by a copy of a challan for Rs.100/- paid in Government treasury.

95. Accounts required to be maintained by a recognized provident fund.-

(1) A recognized provident fund shall prepare accounts at intervals of not more than twelve months.

(2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in the following form, namely:-

Account closed.

Date

Paid to employee

Lapsed to the employer

Or to fund

Recovery by employer

Name _____ Date of joining Fund _____

Annex

Contribution by the Employer						
Month and year	Salary	By employees	Normal	Of contingent nature	Total in columns 3,4,5	Total Interest on the amount shown in column 6
1	2	3	4	5	6	7

Balance brought forward

July _____

August _____

June _____

Total: _____

Exempt		Not exempt		Interest Column 7 minus Column 9	Additions to total income 10 plus Column 11	Remarks
Employer's contribution not exceeding statutory limit	Interest on sum in Column 6 at % but not exceeding statutory limit	Contribution Column 4+5 minus Column 8				
8	9	10		11	12	13

Adjustment on account of temporary

Withdrawals account (Column 8 and 9 only).

Adjustment on account of non-payable

Withdrawals account Columns 10 and 11.

Total carried over.

If desired column 7 may be divided into sub-columns showing separately the interest on columns and columns 4 and 5 respectively.

Non-payable withdrawals Account	Temporary withdrawal Account	
Amount	Advance Repayment	
July	Balance brought	
	Forward	_____
	July	_____
August	August	_____
June	June	_____
Total	_____	

- (3) The trustees of a recognised provident fund shall furnish to the Commissioner an abstract for the fund's accounting period of the individual account of each employee participating in the fund whose income under the head "Salary" is Rs.24,000 or more per annum.
- (4) The abstract shall-
- (a) be in the form prescribed in sub-rule (2), but shall show only the total of the various columns thereof for fund's accounting period; and
 - (b) include an account of any temporary withdrawals by the employees during the year and of the repayment thereof.
- (5) The abstract shall be furnished by the trustees to the Commissioner responsible for the area in which the accounts of the fund are kept or to such jurisdiction or functional Division as the Commissioner may, in each case, direct.
- (6) Subject to rule, the abstract shall be furnished-
- (a) in the case of a company, on or before the first day of August next following the fund's accounting period or within fifteen days of the expiry of six months from the end of the fund's accounting period, whichever is later; and
 - (b) in any other case-
 - (i) where the fund's accounting period ends at any time between the first day of July and the thirty-first day of December (both days inclusive), on or before the first day of August next following; or

- (ii) in any other case, on or before the first day of October next following the end of the fund's accounting period.
- (7) The account to be made under the provisions of sub-rule (1) of rule 7 of Part I of the Sixth Schedule to the Ordinance shall show in respect of each employee-
- (a) the total salary paid to the employee during the period of participation in the provident fund;
 - (b) the total contributions made by, or in respect of, the employee;
 - (c) the total interest which has accrued thereon; and
 - (d) so far as may be, the percentage of the employee's salary in accordance with which contributions have been made by the employer and the employee.

96. Time limit for submission of accounts kept outside Pakistan.-

- (1) Where the accounts of a recognized provident fund are kept outside Pakistan, certified copies of the accounts shall be supplied not later than the 15th September in each year to a local representative of the employer in Pakistan.
- (2) The Commissioner may, upon application in writing, fix a date later than the 15th September as the date by which the certified copies shall be supplied.

97. Limit on contribution by employers.-

The Commissioner may relax the limits fixed under clause (c) of sub-rule (1) of rule 2 of Part I of the Sixth Schedule to the Ordinance for contribution of an employer to the individual account of an employee in any year provided that such contribution shall not exceed the following limits, namely:-

- (a) the employer's aggregate contribution in any year including the normal contribution to the individual account of any one employee ¹[] shall not exceed double the amount of the contribution of the employee in that year; and
- (b) the amount of the periodical bonuses and other contribution of a contingent nature which may be credited by an employer in any year to the individual account of anyone employee shall not exceed the amount of the contribution of the employee in that year.

¹ Commas, words etc. "whose salary does not exceed Rs. 1000 per month," omitted by SRO 392(I)/2009, dated May 19, 2009.

98. Limit on contributions by certain employees.-

Where an employee of a company owns shares in the company with a voting power exceeding ten percent of the whole of such power, the sum of the exempted contributions of the employee and employer to the recognized provident fund maintained by the company shall not exceed Rs.1,000 in any month.

99. Exclusion from total income of accumulated balances.-

For the purpose of rule 4 of Part I of the Sixth Schedule to the Ordinance, the accumulated balance due and becoming payable to an employee participating in a recognized provident fund shall be exempt from income tax and shall be excluded from the computation of total income.

100. Treatment of consideration for dealings with beneficial interest.-

If an employee assigns or creates a charge upon his beneficial interest in a recognized provident fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice, the consideration received for such assignment or charge shall be treated as salary received by him in the year in which the fact became known to the Commissioner and shall be assessed accordingly.

101. Treatment in certain cases where recognition is withdrawn.-

If the Commissioner withdraws recognition from a recognized provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to the employee free of tax at the time when such employee receives the accumulated balance due to him and the remainder of the accumulated balance due to him shall be liable to tax as if the fund had never been recognized.

102. Investment of moneys of a recognized provident fund.-

- (1) Where the employer is not company as defined in clause (7) of section 2 of the Companies Ordinance, 1984, the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contribution shall be wholly invested either in securities of the nature specified in clause (2)(b), (c), (d) or (e) of section 20 of the Trusts Act, 1882, and payable both in respect of capital and interest in Pakistan or in a Post Office Savings Bank Account in Pakistan or deposited in National Savings, Federal Government securities or deposits in NCBs or NBP, or, in the

other government securities or any other established financial institutions including mutual funds subject to maximum of 20% of such deposits or investment at any time in the year.

- (2) Where the employer is a company as defined in clause (7) of section 2 of the Companies Ordinance, 1984, all moneys contributed to a provident fund (whether by the company or by the employees or accruing by way of interest or otherwise to such fund) shall be wholly invested in accordance with the provisions of section 227 of the Companies Ordinance, 1984, or deposited or invested as in sub-rule (1) or with the prior approval of the Commissioner, in purchase of shares of a public limited company offered for sale inviting public offer by the Federal Government so, however, that the securities and deposits in which the contributions made by the employees after the date of recognition of a provident fund and the interest on the accumulated balance on such contributions are invested or deposited are payable in respect of capital, deposit and interest in Pakistan.

103. Permitted withdrawals.-

- (1) Subject to these rules, withdrawals by employees from accumulated balance may be allowed by the trustees of a recognized provident fund in the following circumstances, namely:-
- (a) to pay expenses in connection with the illness of a subscriber or a member of his family;
 - ¹[(aa) to transfer the balance or a part thereof to an approved pension fund, established under Voluntary Pension System Rules, 2005]
 - (b) to meet the expenditure on purchase of a motor cycle or scooter provided that authenticated copies of documents substantiating such purchase are deposited with the trustees of the fund;
 - (c) to pay the overseas passage by reason of health or education of a subscriber or a member of his family;
 - (d) to pay expenses in connection with marriages, funerals or ceremonies, which, by the religion of the subscriber, it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;
 - (e) to pay expenses in connection with the performance of Haj by the subscriber;

¹ Clause "(aa)" inserted by SRO 815(I)/2008, dated August 01, 2008.

- (f) to meet the expenditure on building or purchasing a house or a site for a house, provided that the documents substantiating the building or purchase of such house, or the purchase of such site, are deposited with the trustees of the fund;
- (g) to meet the expenditure on repairs, renovation or extension of a residential house belonging to the subscriber;
- (h) to pay premiums on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund or at their discretion deposited with them and that the receipt granted by the insurance company for the premiums is from time to time handed over to the trustees for inspection by the Commissioner;
- (i) to purchase shares of a public limited company for investment as per rules of this Chapter;
- (j) in the case of a subscriber who has attained the age of fifty years on the date on which withdrawal is permitted-
 - (i) subject to sub-rule (2), to meet the expenditure on the purchase of a house or construction of a house on land owned by him or a member of his family anywhere in Pakistan;
 - (ii) subject to sub-rule (3), to meet expenditure on the purchase of agricultural land from Government;
 - (iii) to repay a loan taken from a financial institution, provided that the subscriber shall, within a period of two weeks from the date of withdrawal produce satisfactory evidence before the trustees to show that the advance has been utilized for the purpose for which it was drawn failing which the entire amount of withdrawal together with interest accrued thereon shall forth with become repayable to the fund in a lump-sum; and
 - (iv) without assigning any reason; or
- (k) in the case of an employee proceeding on leave preparatory to retirement, at the discretion of the trustees of the fees, without assigning any reason, provided that where an employee rejoins duty on the expiry of his leave, the amount withdrawn together with the interest accruing thereon at the rate allowed by the fund shall be repaid forthwith in to the fund in a lump-sum.

- (2) The first installment of a withdrawal under sub-clause (i) or clause (j) of sub-rule (1) shall be allowed to be drawn only after an agreement has been executed between the subscriber and the trustees of the fund to the effect that the subscriber shall expend the full amount of the said advance towards the purchase or the building of a houses as claimed at the earliest possible opportunity and if the actual amount so expended is less than the amount of permitted withdrawal the subscriber shall repay the difference into the fund forthwith and further that if the said house is sold or otherwise alienated by its owner to any other person while the subscriber is still in service, the subscriber shall forthwith repay into the fund the entire amount of the withdrawal together with interest accrued thereon in lump-sum.
- (3) The first installment of a withdrawal under sub-clause (ii) of clause (j) of sub-rule (1) shall be allowed to be drawn only after an agreement has been executed between the subscriber and the trustees of the fund to the effect that the subscriber shall expend the full amount of the said advance towards the purchase of the said piece of land at the earliest possible opportunity and if the actual amount so expended is less than the amount of permitted withdrawal the subscriber shall repay the difference into the fund forthwith and further that if the said house is sold or otherwise alienated by its owner to any other person while the subscriber is still in service, the subscriber shall forthwith repay into the fund the entire amount of the withdrawal together with interest accrued thereon in lump-sum.

104. Limits on Withdrawals.-

- (1) Withdrawals permitted under these rules shall not exceed the following limits, namely:-
- (a) in the case of withdrawals permitted under clauses (a), (b), (c) or (d) of sub-rule (1) of rule 103, six months' salary of the subscriber or the total of accumulated balance to his credit, whichever is the less;
- ¹[(aa) in the case of withdrawals permitted under clause (aa) of sub-rule (1) of rule 103, the accumulated balance to the credit of subscriber;]
- (b) in the case of withdrawals permitted ²[under clause (e) of sub-rule (1) of rule 103], six months salary of the subscriber or twenty five

¹ Clause "(aa)" inserted by SRO 815(I)/2008, dated August 01, 2008.

² Substituted for "under clause (d) of sub-rule (1) of rule" by SRO 392(I)/2009 dated May 19, 2009.

thousand rupees or/ of the total of the accumulated balance to his credit, whichever is the lowest;

- (c) in the case of withdrawals permitted under clause (f) or (g) of sub-rule (1) of rule ¹[103], thirty-six month's salary of the subscriber or the total of the accumulated balance to his credit, whichever is the less;
 - (d) in the case of withdrawals permitted under clause (h) of sub-rule (1) of rule ³[103], eighteen months salary of the subscriber or the total of the accumulated balance to his credit, whichever is the less, provided that this restriction shall apply to each withdrawal and not to the total withdrawal;
 - (e) in the case of withdrawals permitted under clause (i) of sub-rule (1) of rule ³[103], six months' salary of the subscriber or ten thousand rupees or the total of the accumulated balance to his credit, whichever is the lowest;
 - (f) in the case of withdrawals permitted under sub-clauses (i), (ii) and (iii) of clause (j) of sub-rule (1) of rule ³[103], twenty-four months' salary of the subscriber or eighty percent of the total of the accumulated balance to his credit, whichever is the less;
 - (g) in the case of withdrawals permitted under sub-clause (iv) of clause (j) of sub-rule (1) of rule ³[103], sixty percent of the total of the accumulated balance to ³[credit of] the subscriber; and
 - (h) in the case of withdrawals permitted under clause (k) of sub-rule (1) of rule ³[103], ninety percent of the accumulated balance to the subscriber.
- (2) For the purpose of rule and this rule:-
- (a) "accumulated balance" means the total of the accumulations of exempted contributions and exempted interest contained in the balance to the credit of the employee at the time of withdrawals;
 - (b) "family" means the employee's wife, legitimate children, step children, parents, sisters and brothers who reside with the employee and are wholly dependent on him; and
 - (c) "salary" means the salary as defined in clause (h) of rule 14 of Part I of the Sixth Schedule to the Ordinance to which the employee is entitled at the time when the withdrawal is granted.

¹ Inserted by SRO 392(I)/2009, dated May 19, 2009.

105. Second withdrawals.-

- (1) Save as provided in sub-rules (2), (3), (4) and (5), no second withdrawal from a recognized provident fund shall be permitted until the sum first withdrawn has been fully repaid.
- (2) A withdrawal may be permitted for the purposes specified in clause (h) of sub-rule (1) of rule 110, notwithstanding that the sum withdrawn for any other purpose has not been repaid.
- (3) Subsequent withdrawals for the purposes specified in clause (h) of sub-rule (1) of rule 103 may be permitted, notwithstanding that the sum or sums previously drawn for the same purpose has or have not been repaid.
- (4) A withdrawal for anyone of the purposes specified in sub-rule (1) of rule 103 other than that specified in clause (a) of that sub-rule may be permitted notwithstanding that the sum or sums withdrawn for the purposes of clause (e) of sub-rule (1) has or have not been repaid.
- (5) A withdrawal for any of the purposes specified in sub-rule (1) of rule 103 other than those specified in clauses (f) and (h) of that sub-rule may be permitted notwithstanding that the sum previously withdrawn for the purposes of clause (d) of sub-rule (1) has not been repaid.
- ¹[(6) Subsequent withdrawals for the purposes specified in clause (aa) of sub-rule (1) of rule 103 shall be permitted.]

106. Repayment of amounts withdrawn.-

- (1) Where any withdrawal is allowed for a purpose specified in clauses ²[(aa),] (f), (h), (i), (j) or (k) of sub-rule (1) of rule 103, the amount withdrawn need not be repaid.
- (2) Subject to sub-rules (3) and (4), where a withdrawal is allowed for a purpose other than those referred to in sub-rule (1), the amount withdrawn shall be repaid in not more than forty- eight equal monthly installments and shall bear profit in accordance with the following, namely:-

- | | | |
|-----|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) | Withdrawals which are repaid in not more than twelve monthly installments | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of one additional installment. |
|-----|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

¹ Sub-rule (6) inserted by SRO 815(I)/2008, dated August 01, 2008.

² Inserted by SRO 815(I)/2008, dated August 01, 2008.

- | | | |
|-----|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (b) | Withdrawals which are repaid in more than twelve but not more than twenty-four monthly installments | ate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of two additional installments. |
| (c) | Withdrawals which are repaid in more than twenty-four but not more than thirty-six monthly installments. | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of three additional installments. |
| (d) | Withdrawals which are repaid in more than thirty-six ¹ [monthly] installments. | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of four additional installments. |

- (3) For the purposes of sub-rule (2) and at the discretion of the trustees of the fund, profit may be recovered on the amount withdrawn or the balance thereof outstanding from time to time at 1 percent above the rate which is payable for the time being on the balance in the fund to the credit of the subscriber.
- (4) Where an employee contributing to the fund elects not to receive any profit accruing on his accumulated balance, no profit shall be charged on the amount withdrawn by him from the fund.
- (5) The employer shall deduct such installments payable under sub-rule (2) from the employee's salary and pay them to the trustees commencing from the second monthly payment made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly installment after his return to duty.

In the case of default of repayment of installments under sub-rules (2) and (5), the Commissioner may at his discretion, order that the amount of withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the employee shall be assessed accordingly.

107. Power to relax conditions.-

Notwithstanding anything contained in rules 103, 104, 105 or 106, the Commissioner may in special circumstances to be recorded in writing relax the conditions for withdrawals from and repayment to the fund.

PART II

APPROVED SUPERANNUATION FUNDS

108. Application for approval of a superannuation fund.-

- (1) The application required to be made under sub-rule (1) of rule 3 of Part II of the Sixth Schedule to the Ordinance for approval of a superannuation fund shall contain the following information, namely:-

¹ Substituted for "months" by SRO 392(I)/2009, dated May 19, 2009.

- (a) the employer's name and the address of the employer's principal place of business;
 - (b) the classes and number of employees, whether in Pakistan or outside Pakistan, entitled to the benefits of the fund;
 - (c) the age of retirement prescribed in the fund's regulations;
 - (d) the place where the accounts of the fund are or will be maintained; and
 - (e) where the fund is already in existence, details of investments of the fund.
- (2) A verification in the following form shall be annexed to the application, namely:-

"We/I, the trustees of the above named fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents sent herewith are the originals or true copies thereof".

109. Returns, statements and other documents that may be required to be furnished.-

The trustees of an approved superannuation fund and any employer who contributes to an approved superannuation fund may be required by notice, in writing, from the Commissioner under rule 8 of Part II of the Sixth Schedule to the Ordinance to-

- (a) furnish a return containing such particulars of contributions as the notice may require;
- (b) prepare and deliver a return containing -
 - (i) the name and place of residence of every person in receipt of an annuity from the fund;
 - (ii) the amount of the annuity payable to each annuitant;
 - (iii) particulars of every contribution (including interest on contributions), if any, returned to the employer or to employees; and
 - (iv) particulars of sums paid in commutation or in lieu of annuities; and

- (c) furnish a copy of the accounts of the fund to the last date prior to such notice in which such amounts have been made up together with such other information and particulars as may be reasonably required with the permission of the ¹Federal Board of Revenue.

110. Limits on contribution by the employer.-

- (1) The ordinary annual contribution by the employer to an approved superannuation fund in respect of any particular employee shall be made on a reasonable definite basis as may be approved by the Commissioner with regard to the earnings, the contributions or the number of members of the said fund so however that such contributions shall not exceed twenty percent of the employee's salary for each year.
- (2) Subject to any condition which the Commissioner may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past service of an employee admitted to the benefits of a fund shall not exceed twenty percent of the employee's salary for each year of his past services with the employer.
- (3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Commissioner, make a special contribution to an approved superannuation fund to meet the deficit in the fund, if any.

111. Investment and deposit of moneys of superannuation fund.-

All moneys contributed to an approved superannuation fund and interest on the accumulated balance of such contributions, if any, shall be utilized for making payments under a scheme of insurance or a contract of annuity with the State Life Insurance Corporation of Pakistan, an insurance company carrying on life insurance business and registered under section 3 of the Insurance Act, 1938 (IV of 1938), or the Pakistan Post Office Insurance Department having for its main object the provision of annuities for the beneficiaries, or deposited or invested in accordance with the provisions ²[] of rule 102.

112. Treatment of consideration for dealings with beneficial interest.-

If an employee assigns or creates a charge upon his beneficial interest in an approved superannuation fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² Words etc omitted for "of sub-rule (1)" by SRO 1209(I)/2005, dated 6 December 2005.

two months of the date or receipt of the notice, the consideration received for such assignment or charge shall be treated as salary received by him in the year in which the fact became known to the Commissioner and shall be assessed accordingly.

113. Circumstances in which approval may be withdrawn.-

The Commissioner may withdraw approval accorded under Part II of the Sixth Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said Part or fails to fulfill the requirements of rules 110, 111 and 112.

114. Form of appeal in case of refusal to approve or withdrawal of approval.-

- (1) An appeal under sub-rule (1) of rule 10 of Part II of the Sixth Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein, namely:-

FORM OF APPEAL IN CASE OF NON-APPROVAL
OR WITHDRAWAL OF APPROVAL

To

The ¹Federal Board of Revenue,
Islamabad.

The petition of _____ employer(s) carrying on business, profession or vocation _____ at your petitioner(s) applied to/obtained sanction from the Commissioner under Part II of the Sixth Schedule to the Income Tax Ordinance, 2001 for the approval of the superannuation fund maintained him (them) for the benefit of his (their) employees. The Commissioner has refused/ _____ withdrawn the approval for the reasons stated in his order, dated of which a copy is attested.

For the reasons set out below your petition(s) submit(s) that the fund should be recognised and pray(s) that the ²Federal Board of Revenue may be pleased to.

GROUND(S) OF APPEAL

We/I _____ the petitioner(s) named in the above petition do declare that stated therein is true to the best of our my information and belief.

Signature _____
Name _____
Address _____

- (2) An appeal shall be accompanied by a copy of a challan for Rs.100 paid in the Government treasury.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007

² The words "Central Board of Revenue" substituted by the Finance Act, 2007

PART III**APPROVED GRATUITY FUNDS****115. Application for approval of a gratuity fund.-**

- (1) The application required to be made under sub-rule (1) of rule 3 of Part III of the Sixth Schedule to the Ordinance for approval of gratuity fund shall contain the following information, namely:-
 - (a) the employer's name and the address of employer's principal place of business;
 - (b) the classes and number of employees, whether in Pakistan or outside Pakistan, entitled to the benefits of the fund;
 - (c) the age of retirement prescribed in the fund's regulations;
 - (d) the minimum period of service prescribed in the fund's regulation as a condition of eligibility to receive the gratuity in case of termination of employment;
 - (e) the place where the accounts of the fund are or will be maintained; and
 - (f) where the fund is already in existence, details of investments of the fund.
- (2) A verification in the following form shall be annexed to the application, namely:-

"We/ I, the trustees of the above named fund, do declare what is stated '[in]' that the application is true to the best of our/my information and belief and that the comments sent herewith are the original or true copies thereof."

116. Returns, statements and other documents that may be required to be furnished.-

The trustees of an approved gratuity fund and ,an employer who contributes to an approved gratuity fund may be required by notice, in writing, from the Commissioner under rule 7 of Part III of the Sixth Schedule to the Ordinance to:-

¹ Substituted for "that" by SRO 392(I)/2009, dated May 19, 2009. The SRO mentions substitution of the word "that" appearing for the first time while it is clearly intended to replace the word appearing for the second time. The amendment has been made accordingly.

- (a) furnish a return containing such particulars of contributions as the notice may require;
- (b) prepare and deliver a return containing:
 - (i) the name and place of residence of every person in receipt of a gratuity from the fund; and
 - (ii) the amount of the gratuity paid to each employee; and
- (c) furnish a copy of the accounts of the fund to the last date prior to such notice in which such accounts have been made up together with such other information and particulars as may be reasonably required with the permission of the Commissioner.

117. Limits on contribution by the employer.-

- (1) The ordinary annual contribution by the employer to an approval gratuity fund in respect of any particular employee shall be made on a reasonable definite basis, as may be approved by the Commissioner, with regard to the length of service of the employee so however that such contribution shall not exceed salary of the employee for the last month of each financial year.
- (2) Subject to any condition which the Commissioner may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past services of an employee admitted to the benefits of a fund shall not exceed salary of the employee for the last month of each financial year during the course of his past services with the employer.
- (3) Notwithstanding the provisions of sub-rules (1) and (2), an ¹[employer] may with the prior approval of the Commissioner, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.

118. Investment or deposits of moneys of a gratuity fund.-

All money contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of ²[rule 102].

119. Treatment of consideration for dealings with beneficial interest.-

¹ Substituted for "employee" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "sub-rule (1) of rule 109" by Notification No. SRO 590(I)/2004, dated July 7, 2004.

If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice ¹ [to] the employee that if he does not secure the cancellation of the receipt of the notice, the consideration received for such assignment of charge shall be treated as salary received by him in the year in which the fact became ²[known] to the Commissioner and shall be assessed accordingly.

120. Circumstances in which approval may be withdrawn.-

The Commissioner may withdraw approval awarded under Part III of the Sixth Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said Part or fails to fulfill the requirements of rule.

121. Form of appeal in case of refusal to approve or withdrawal of approval.-

An appeal under sub-rule (1) of rule 9 of Part III of the Sixth Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein, namely:-

FORM OF APPEAL IN CASE OF NON-APPROVAL
OR WITHDRAWAL OF APPROVAL

To
The ³Federal Board of Revenue,
Islamabad.

The petition of employer(s) carrying on business, profession or vocation _____ at your petitioner(s) applied to/obtained sanction from the Commissioner under Part III of the Sixth Schedule to the Income Tax Ordinance, 2001 for the approval of the gratuity fund maintained him (them) for the benefit of his (their) employees. The Commissioner has refused/ _____ withdrawn the approval for the reasons stated in his order, dated _____ of which a copy is attested.

For the reasons set out below your petition(s) submit(s) that the fund should be recognized and pray(s) that the ⁴Federal Board of Revenue may be pleased to.

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "know" by SRO 392(I)/2009, dated May 19, 2009.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007

⁴ The words "Central Board of Revenue" substituted by the Finance Act, 2007

GROUNDS OF APPEAL

We/ I _____:_____ the petitioner(s)
named in the above petition do declare that stated therein is true to the best
of our/my information and belief.

Signature _____

Name _____

Address _____

- (2) An appeal shall be accompanied by a copy of a challan for Rs.100/-
paid in the Government treasury.

CHAPTER - XVI

INCOME TAX RECOVERY RULES

PART - I

122. Definitions.-

For the purposes of ¹[these] rules, unless there is anything repugnant in the subject or context,-

- (a) "Tax Recovery" means recovery of debt due to the Federal Government under the Income Tax Ordinance, 2001;
- (b) "defaulter" means the taxpayer mentioned in the notice;
- (c) "execution", in relation to a Notice, means steps taken for the recovery of arrears under these rules;
- ²[(ca) "notice", in this Chapter means a notice under sub-section (1) of section 138 of the Income Tax Ordinance 2001.]
- (d) "officer" means a person authorized by the commissioner to execute an order of attachment or sale under these rules; and
- (e) "share in a corporation" includes stock, debenture stock, debentures or bonds.
- (f) for the purpose of this Chapter, "Commissioner" means Commissioner of ³["Inland Revenue"] as defined under clause 13 of section 2 and includes any ⁴[Officer of Inland Revenue or Inspector Inland Revenue] taxation officer delegated powers by the Commissioner to act, exercise powers and functions under this Chapter, in respect of a taxpayer(s) by general or specific orders, or under scheme of enforcement in the tax recovery matters designed by the FBR ⁵[:]

⁶[Provided that the Commissioner Inland Revenue shall not delegate powers and functions under this Chapter to any Inspector Inland Revenue in respect of taxpayer having tax demand exceeding five million rupees.]

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Clause "(ca)" inserted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words "taxation officer" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁵ Full stop substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁶ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

CHAPTER - XVI INCOME TAX RECOVERY RULES

123. Form of notice of recovery to be issued by Commissioner.-

¹[(1) The notice required to be served upon the taxpayer under sub-section (1) of section 138 shall be in the form as prescribed in part-III of First Schedule to these rules.]

124. Mode of service of notice.-

The notice referred to in rule 123 and other notices under rules contained in this part shall be served as provided in section 218 of the Income Tax Ordinance, 2001.

125. Time limit for execution of the notice.-

No step in execution of the notice referred to in rule 123 shall be taken until the period specified in the said notice has elapsed since the date of service of the notice.

Provided that if the Commissioner is satisfied that the defaulter is to cancel, remove or dispose of the whole or any part of such of his moveable property as would be liable to attachment in execution of a notice that the realization of the amount of Notice would in consequence be delayed or obstructed, he may at any time after the issue of the notice under rule direct, for reasons to be recorded in writing, an attachment of the whole or part of such property:

Provided further that if the defaulter whose property has been so attached furnishes security to the satisfaction of the Commissioner, such attachment shall be cancelled from the date on which such security is accepted by the Commissioner.

126. Disposal of proceeds of execution.-

Whenever assets are realized, by sale or otherwise in execution of a Notice, they shall be disposed of in the following manner, namely:-

- (a) there shall be paid to the Commissioner the amount due under the ²[notice] in execution of which the assets were realized; and
- (b) the balance, if any, shall be paid to the defaulter.

127. Determination of disputes.-

Except as otherwise expressly provided in these rules, every question arising between the Commissioner and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a

¹ Sub-rule (1) substituted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "certificate" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

¹[notice duly issued] under these rules, or relating to confirmation or setting aside by an order under these rules of a sale held in execution of such Certificate, shall be determined by order of the Commissioner before whom such question arise.

128. Exemption from attachment.-

The following shall not be liable to attachment and sale under these rules, namely:-

- (a) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any women;
- (b) tools of artisans, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Commissioner, be necessary to enable him to earn his livelihood as such;
- (c) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him;
- (d) books of account;
- (e) a mere right to sue for damages;
- (f) any right of personal service;
- (g) stipends and gratuities allowed to a pensioner of the Government, or payable out of any service family pension fund notified in official Gazette by the Federal Government or the Provincial Government in this behalf, and political pensions;
- (h) the wages of labourers and domestic servants, whether payable in money or in kind;
- (i) salary to the extent of the first hundred rupees and one half of the remainder:

Provided that where such salary is the salary of the servant of Government or servant of a railway or local authority, and ²[] whole or any part of the portion of such salary liable ³ [to]

¹ Substituted for "Certificate duly filed" by SRO 392(I)/2009, dated May 19, 2009.

² Letter "III" omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

attachment has been under attachment, whether continuously intermittently for a total period of twenty four months, portion shall be exempt from attachment until the expiry of further period of twelve months and, where such attachment been made in execution of one and the same certificate, shall be finally exempt from attachment in execution of that notice;

- (j) the pay and allowances of persons to whom the Pakistan ¹[Army] Act, 1952 (XXXIX of 1952), applies, or of persons other than Commissioned Officers to whom the Pakistan Navy Ordinance, 1961 (XXXV of 1961), applies;
- (k) all compulsory deposits and other sums in or derived from fund to which the Provident Funds Act, 1925 (XIX of 1925), the time being applies in so far as they are declared by the Act not to be liable to attachment;
- (l) any allowance forming part of the emoluments of any servant of Government or of any servant of a railway or local authority which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension;
- (m) any expectancy of succession by survivorship or other ¹[merely] contingent or possible right or interest; and
- (n) a right to future maintenance.

Explanation 1.- The particulars mentioned in clauses (g), (h), (i), (j) and (l) are exempt from attachment or sale whether before or ²[after] they are actually payable, and in the case of salary other ³[than] salary of a servant of the Government or a servant of railway local authority the attachable portion thereof is exempt from attachment until it is actually payable.

Explanation 2.- In clauses (h) and (i), "wages" or "salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l), derived by a person from his employment whether on duty or on leave.

Explanation 3.- In clause (l), "appropriate Government" means-

¹ Substituted for "me" by SRO 392(I)/2009, dated May 19, 2009.

² Words inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "t" by SRO 392(I)/2009, dated May 19, 2009.

- (i) as respects any person in the service of the Federal Government, or any servant of Railway Board, a cantonment authority or of the port authority or a major port, the Federal Government; and
- (ii) as respect any person in the service of a Provincial Government or a servant of any local authority, the Provincial Government.

129. Investigation by Commissioner.-

- (1) Where any claim is preferred to, or any objection is made to the attachment or sale of, any property in execution of a ¹[notice] on the ground that such property is not liable to such attachment or sale, the Commissioner shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made when the Commissioner considers that the claim or objection was designedly or unnecessarily delayed.

- (2) Where the property to which the claim or objection relates has been advertised for sale, the Commissioner ordering the sale may postpone it during the investigation of the claim or objection, upon such terms as to security or otherwise as the Commissioner may deem fit.
- (3) The claimant or objector shall adduce evidence to show that at the date on which the Notice was originally issued by the Commissioner for the recovery of the arrears, he had some interest in, or was possessed of the property in question.
- (4) Where, upon the said investigation the Commissioner is satisfied that, for the reason stated in the claim or objection, such property was at the said date in the possession of the defaulter or of some person in trust for him or in the occupancy of a tenant or other person paying rent to him, or being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other person the Commissioner shall make an order releasing the property, wholly or to such extent as it was not ²[] in possession of the defaulter on his own account, from attachment or sale.

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Word "it" omitted by SRO 392(I)/2009, dated May 19, 2009.

- (5) Where the Commissioner is satisfied that the property was, at that date, in the possession of the defaulter as his own property and not on account of any other person, or was in possession of some other person in trust for him or in the occupancy of a tenant or other person paying rent to him, the Commissioner shall disallow the claim.

130. Removal of attachment on satisfaction or cancellation of Certificate.-

Where the amount due is paid to the Commissioner ¹[the attachment] shall be deemed to be withdrawn and, in case of immovable property, the withdrawal shall, if the defaulter so desired, be proclaimed at his expense, and a copy of the proclamation shall be affixed in manner provided by these rules for a proclamation of sale of immovable property.

131. Officer entitled to attach and sell.-

The attachment and sale of immovable property may be made by such officer as the Commissioner may from time to time direct.

132. Adjournment or stoppage of sale.-

- (1) The Commissioner may adjourn sale hereunder to a specified day and hour; and the officer conducting any such sale may adjourn the sale, recording his reasons for such adjournment:

²[Provided that, where the sale is being conducted in or within the precincts of the office of the concerned Commissioner ³[], the officer shall not adjourn the sale without prior permission of the Commissioner.]

- (2) Where a sale of immovable property is adjourned under sub-rule (1) for a longer period than one calendar month, a fresh proclamation of sale under rules shall be made unless the defaulter consents to waive it.
- (3) Every sale shall be stopped if, before the lot is knocked down, the amount ⁴[due is] tendered to the officer conducting the sale, or proof is given to his satisfaction ⁵[that the] amount has been paid to the Commissioner who ordered the sale.

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Proviso substituted by SRO 392(I)/2009, dated May 19, 2009.

³ The words "of income tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "e" by SRO 392(I)/2009, dated May 19, 2009.

133. Defaulter not to mortgage, etc., any property.-

Where a notice has been served on a defaulter under rule 123 the defaulter or his representative in interest shall not sell, mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Commissioner.

134. Prohibition against bidding or purchase by officer.-

No officer or other person having any duty to perform in connection with any sale under these rules shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

135. Assistance by police.-

Any officer authorized to attach or sell any property or to arrest the defaulter or charged with any duty to be performed under these rules, may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties.

PART - II

ATTACHMENT AND SALE OF MOVABLE PROPERTY ATTACHMENT

136. Person authorized to act, etc.-

- (1) The Commissioner may authorize any person to execute an order of attachment or sale under the rules in this part and in Part III and, where he does not so authorize any person references, in the said rules to "officer", so far as may be, be construed ¹[as] references to the Commissioner.
- (2) Except as otherwise provided in these rules, when any movable property is to be attached, the officer shall be furnished by the Commissioner with a warrant in writing and signed with his name specifying the name of the defaulter and the amount to be realized.
- ²[(3) The warrant of attachment of movable property to be issued by the Commissioner under sub-rule (2) shall be in the following form, namely:-

**WARRANT OF ATTACHMENT OF MOVEABLE PROPERTY
(Rule 136(2) of the Income Tax Rules, 2002)**

Commissioner _____

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Sub-rule (3) substituted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

No. _____ dated _____

To

S/O. _____

You Mr./Mrs./M/s. _____
have failed to pay Rs. _____ (Rupees _____) which
was due as income tax arrears in spite of service of a notice under section
138(1) of the Income Tax Ordinance, 2001, dated _____.

In view of the said default and in pursuance of recovery of tax arrears, it is
hereby ordered to attach moveable property belonging to
Mr./Mrs./M/s. _____, the defaulter of the said amount.

Mr. _____ is authorized under rule 136(1) of the
Income Tax Rules, 2002, to execute this warrant. This order is given under
my hand and seal at (name of city) _____ on this day of
_____ (month) _____ (year) _____.

Commissioner of ¹["Inland Revenue"]]

137. Service of copy of warrant.-

The officer shall cause a copy of the warrant to be served on the defaulter.

138. Attachment.-

If, after service of the copy of warrant, the amount is not paid forthwith, the
officer shall proceed to attach the movable property of the defaulter.

Provided that the standing crops of the agricultural produce lying in the field
stored in or near the dwelling house of the defaulter or stored on the land
owned or cultivated by the defaulter, which represents the agricultural
produce of the land owned, leased or cultivated by the defaulter, shall not be
attached.

139. Property in defaulter's possession.-

Where the property to be attached is movable property in the possession of
the defaulter, the attachment shall be made by actual seizure and the officer

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

shall keep the property in his own custody or in the custody of one of his subordinates and shall be responsible for due custody thereof.

Provided that when the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the officer may sell it at once.

140. Debts and shares, etc.-

- (1) In the case of-
 - (a) a debt not secured by a negotiable instrument,
 - (b) a share in a corporation, or
 - (c) other movable property not in the possession of the defaulter except property deposited in, or in the custody of, any court, the attachment shall be made by a written order, prohibiting,-
 - (i) in the case of the debt, the creditor from recovering the debt and the debtor from making payment thereof until the further order or the Commissioner;
 - (ii) in the case of the share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon; and
 - (iii) in the case of other movable property except as aforesaid, the person in possession of the same from giving it over to the defaulter.
- (2) A copy of such order shall be affixed on some conspicuous part of the office of the Commissioner, and another copy shall be sent, in the case of the debt, to the debtor, in the case of the share in a corporation, to the proper officer of the corporation and in the case of other movable property (except as aforesaid), to the person in possession of the same.
- (3) A debtor prohibited under clause (i) of sub-rule (1) shall, on receipt of order of the Commissioner, pay the amount of his debt to the Commissioner, and such payment shall discharge him as effectually as payment to the party entitled to receive the same.
- (4) Where the execution of a document or the endorsement of the defaulter in whose name a negotiable instrument or a share in a corporation is standing is required to transfer such negotiable instrument or share, the Commissioner such other officer as he may authorize in this behalf may execute such document or make such endorsement as may be necessary, and such execution or

endorsement have the effect as an execution or endorsement by the defaulter.

- (5) Until the transfer of such negotiable instrument or share, the Commissioner or any other officer authorized by him in this behalf may receive any interest or dividend due thereon and sign a receipt for the same. Any receipt so signed shall be as valid and effectual for all purposes as if the same had been signed by the defaulter himself.

141. Share in movable property.-

Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice to the defaulter prohibiting him from transferring such share or interest or subjecting same to a charge in any manner.

142. Attachment of negotiable instrument.-

Where the property is a ¹[negotiable] instrument not deposited in a Court, nor in the custody of a public officer, the attachment shall be made by actual seizure, and the instrument shall be brought before the Commissioner and held subject to ²[his] orders.

143. Attachment of property in custody of public officer.-

Where the property to be attached is in the custody of any public officer, the attachment be made by a notice to such officer requesting that such property and any interest or dividend becoming payable thereon may be held subject to the further ³[orders] of the Commissioner by whom the notice is issued.

144. Attachment of property in partnership.-

- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Commissioner may make an order charging the ⁴[share] of such partner in the partnership property and profits, with payment of amount due under the notice, and may, by the same or a subsequent ¹[order], appoint a receiver the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to in respect of the partnership, and direct maintenance or rendition of accounts and inquiries and make an order for the sale of such interest or such order as the circumstances of the case may require.

¹ SRO 392(I)/2009 dated May 19, 2009 seeks to substitute the word "liable" by "negotiable", whereas the word "negotiable" already appears there.

² Substituted for "this" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "s" by SRO 392(I)/2009, dated May 19, 2009.

⁴ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

- (2) The other partners shall be at liberty at any time to redeem the interest charged or; in the case of a sale being directed, to purchase the same.

145. Inventory.-

In the case of attachment of movable property by actual seizure the officer shall, after attachment of the property prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and shall forward the same to the Commissioner and deliver a copy thereof to the defaulter.

146. Attachment not to be excessive.-

The attachment by seizure shall not be excessive, that is to say, the property attached shall be as nearly as possible proportionate to the amount specified in the warrant.

147. Seizure between sunrise and sunset.-

Attachment by seizure shall be made after sunrise and before sunset and not otherwise.

148. Entry into building by officer, etc.-

The officer may break open any inner or other door or window of any building and enter any building in order to seize any movable property if the officer has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and the officer has notified his authority and intention of breaking open if admission is not given. He shall, however, give all reasonable opportunity to women ¹[to] withdraw.

149. Sale.-

The Commissioner may direct that any movable property attached under these rules or such portion thereof as may seem necessary to satisfy the certificate shall be sold.

150. Issue of proclamation.-

When any sale of movable property is ordered by the Commissioner, he shall issue a proclamation of the intended sale specifying the time and place of sale and whether the sale is subject to confirmation or not.

151. Proclamation how made.-

- (1) The proclamation shall be made by the beat of drum or other customary mode, and the contents of the proclamation shall be explained in the language of the district-

- (a) in the case of property attached by actual seizure-
 - (i) in the village in which the property was seized or, if the property was seized in a town or city, then, in the locality in which it was seized; and
 - (ii) at such other places as the Commissioner of Tax may direct; and
 - (b) in the case of property attached otherwise than by actual seizure, in such places, if any, as the Commissioner may direct.
- (2) A copy of the proclamation shall also be affixed at a conspicuous place in the office of the Commissioner.
- (3) Where the Commissioner so directs, such proclamation may also be published in one or two newspapers.

152. Sale after fifteen days.-

Except where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, no sale of movable property under these rules shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days from the date on which a copy of the proclamation of sale was affixed in the office of the Commissioner.

153. Sale to be by auction or by tender.-

The property shall be sold by public auction or by tender, in one or more lots, as the officer may consider advisable and, if the amount to be realized by sale may be satisfied by the sale of a portion of the property, the sale shall be only with respect to that portion of the property.

154. Sale by public auction.-

- (1) Where movable property is sold by public ¹[auction], the price of each lot shall be paid at the time of sale or as soon thereafter the officer holding the sale directs and in default of payment the property shall ²[] be re-sold.
- (2) On payment of the purchase money, the officer holding the sale shall grant to the purchaser a certificate specifying the property purchased, the price paid the name of the purchaser, and the sale shall thereupon become absolute.

¹ Substituted for "on" by SRO 392(I)/2009, dated May 19, 2009.

² Word "with" omitted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

- (3) Where the movable property to be sold is a share in goods belonging to defaulter and a co-owner, and two or more persons, of whom one is such co-owner, respectively bid the same sum for such property or for any lot, the bid of co-owner shall have preference.

155. Irregularity not to vitiate sale.-

Any error or irregularity in publishing or conducting the sale of movable property shall not vitiate the sale if provisions of these rules have been substantially complied with.

156. Negotiable instruments or share in a corporation.-

Notwithstanding anything contained in these rules, where the property to be sold ¹ [is] negotiable instrument or a share in a corporation, the Commissioner instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker.

157. Order for payment of coin or currency notes to the Commissioner ² [-]

Where the property attached is current coin or currency notes, the Commissioner may, at any time during the continuance of the attachment, direct that such coin or notes, or a part thereof sufficient to satisfy the Notice, be paid over to the Commissioner.

PART - III

ATTACHMENT AND SALE OF IMMOVABLE PROPERTY ATTACHMENT

158. Attachment.-

- ³[(1)] Attachment of the immovable property of the defaulter be made by an order prohibiting the defaulter from transferring or subjecting the property to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge.

- ¹[(2)] The order of attachment of immovable property to be issued by the Commissioner under this rule shall be in the following form, namely:-

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

³ Rule 158 renumbered as sub-rule (1) and sub-rule (2) by SRO 392(I)/2009, dated May 19, 2009.

**ORDER OF ATTACHMENT OF IMMOVABLE PROPERTY
(Rule 158 of the Income Tax Rules, 2002)**

To,

S/o. _____

You have failed to pay a sum of Rs. _____ (Rupees _____) payable by you, for which a notice under section 138(1) of the Income Tax Ordinance, 2001, dated _____ has already been served upon you.

In view of the said default and in pursuance of recovery of income tax arrears you Mr/Mrs/M/s. _____ are hereby prohibited and restrained until further orders of the undersigned from transferring of immovable property No. _____ located at (address) _____ or subjecting the same to a charge in any manner and, that all persons are prohibited from taking any benefit under such transfer or charge.

Given under my hand and seal at (name of city) _____ on this day of (month) _____ (year) _____

Commissioner of ¹["Inland Revenue"]]

159. Service of notice of attachment.-

A copy of the order of attachment be served on the defaulter.

160. Proclamation of attachment.-

The order of attachment shall be ²[proclaimed] at some place on or adjacent to the property attached by beat of drum or customary mode, and a copy of the order shall be affixed at a conspicuous of the property and also at a conspicuous place of the office of the Commissioner.

161. Sale and proclamation of sales.-

- (1) The Commissioner of Tax may direct that any immovable property which has been attached, or such portion of as may seem necessary to satisfy the notice, shall be sold.
- (2) Where any immovable property is ordered to be sold, the Commissioner shall cause a proclamation of the intended sale to be made in the language of the district.

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "aimed" by SRO 392(I)/2009, dated May 19, 2009.

162. Contents of proclamation.-

- (1) A proclamation of sale of immovable property shall be drawn up after service of notice to the defaulter, and shall state time and place of sale and also specify-
 - (a) the location of the property to be sold;
 - (b) as fairly and accurately as possible the revenue or rent, if any, assessed upon the property or any part thereof; and
 - (c) the amount for the recovery of which the sale is ordered.
- (2) The proclamation may also specify any other thing which the Commissioner considers material for a purchaser to know in order to judge the nature and value of the property.

163. Mode of making proclamation.-

- (1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode, and a copy of the proclamation shall be affixed at a conspicuous place of the property and also at a conspicuous ¹[part] of the office of the Commissioner.
- (2) Where the Commissioner so directs, such proclamation may be published in one or two newspapers.
- (3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Commissioner otherwise be given.

164. Time of sale.-

No sale of immovable property under these rules shall, without the consent in writing of the defaulter, take place until after ²[the] expiration of at least thirty days from the date on which a copy of the proclamation of sale has been affixed on the property or in the office of the Commissioner, whichever is later.

165. Sale to be by auction or by tender.-

The sale shall be made by public auction or by tender to the highest bidder and shall be subject to confirmation by the Commissioner.

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² Substituted for "file" by SRO 392(I)/2009, dated May 19, 2009.

166. Deposit by purchaser and re-sale in default.-

- (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five percent of the amount of his purchase money to the officer conducting the sale; and in default of such deposit the property shall forthwith be resold.
- (2) The full amount of purchase money payable shall be paid by the purchaser to the Commissioner on or before the fifteenth day from the date of the sale of the property.

167. Procedure in default of payment.-

In default of payment within the period mentioned in rule 166 twenty percent of deposit made under sub-rule (1) of that rule shall be forfeited and the rest shall be kept as deposit to be dealt with as mentioned in dealt 168 and the property shall be re-sold and the defaulting purchaser shall forfeit all claims to the property or to any part of the, sum for which it may be subsequently sold except to such sums as may be found refundable to him under rule 168.

168. Amount recoverable from purchaser in default.-

Any deficiency of price which may happen on a re-sale by reason of the purchaser's default including all expenses attending such re-sale, shall be recoverable from the defaulting purchaser upto the maximum of eighty percent of the deposit made by him under sub-rule (1) of rule 173 and kept as a deposit under rule 166 and if there is any surplus after meeting the deficiency the same shall be refunded to the defaulting purchaser.

169. Authority to bid.-

All persons bidding at the sale shall be required to declare if they are bidding on their own behalf, or on behalf of their principals and, in the latter case, they shall be required to deposit their authority, and in default their bids shall be rejected.

170. Application to set aside sale of immovable property on deposit.-

- (1) Where immovable property has been sold in execution of a ¹[notice], the defaulter, or any person whose interests are affected by the sale, may, at any ²[time] within thirty days from the date of the sale, apply to the Commissioner to set aside the sale, on his depositing-

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Word inserted by SRO 392(I)/2009 dated May 19, 2009.

- (a) for payment to the Commissioner, the amount specified in the proclamation of sale as that for the recovery of which the sale was ordered with interest thereon at the rate of eight percent per annum, calculated from the date of proclamation of sale to the date when the deposit is made; and
 - (b) for payment to the purchaser, as penalty, a sum equal to ten percent of the purchase money.
- (2) Where a person makes an application under rule 171 for setting aside the sale of his immovable property, he shall not, unless he withdraws that application, be entitled to make or prosecute an application under this rule.

171. Application to set aside sale of immovable property on ground of non-service of notice or irregularity.-

Where immovable property has been ¹[sold] in execution of a notice, ²[] the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Commissioner to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by these rules or on the ground of a material irregularity in publishing or conducting the sale:

Provided that-

- (a) no sale shall be set aside on any such ground unless the Commissioner is satisfied on the basis of evidence, produced before him that the applicant has sustained loss by reason of the non-service or irregularity; and
- (b) an application made by a defaulter under this rule shall be disallowed unless he deposits the amount recoverable from him in execution of the notice.

172. Setting aside sale where defaulter has no saleable interest.-

At ³[any] time within thirty days of the sale, the purchaser may apply to the Commissioner to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² Words "the Commissioner of Income Tax," omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

173. Confirmation of sale.-

- (1) Where no application is made for setting ¹[aside] the sale under the foregoing rules or where such an application is made and ²[disallowed] by the Commissioner, he shall, if the full amount of the purchase money has been paid, make ³[an] order confirming the sale, and ⁴[thereupon] the sale shall become absolute.
- (2) Where such application is made and allowed, and where, in the case of application made to set aside the sale on deposit of the amount ⁵[of tax penalty and additional tax], the deposit is made within thirty days from the date of sale, the Commissioner shall make an order setting aside the sale.

Provided that no such order shall be made unless notice of the application has been given to the persons affected thereby.

174. Return of purchase money in certain cases.-

Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, shall be paid to the purchaser.

175. Sale certificate.-

- (1) Where a sale of immovable property has become absolute, the Commissioner shall grant a certificate specifying the property sold, and the name of the person who at the time of sale was declared to be the purchaser.
- (2) Such certificate shall state the date on which the sale become absolute.

176. Postponement of sale to enable defaulter to raise amount due under notice.-

- (1) Where an order for the sale of immovable property has been made and the defaulter satisfies the Commissioner of Tax that there is reason to believe that the amount of the notice may be raised by mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Commissioner of Tax may, on the application of the

¹ Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "owed" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "1'in" by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "upon" by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "and penalty, interest" by SRO 392(I)/2009, dated May 19, 2009.

defaulter, postpone the sale of the property specified in the order for sale, on such terms and for such period as he thinks proper, to enable the defaulter to raise the amount.

- (2) In such case, the Commissioner shall grant a certificate to the defaulter authorizing him, within a period to be mentioned therein and notwithstanding anything contained in these rules, to make the proposed mortgage, lease or sale:

Provided that all money payable under such mortgage, lease or sale shall be paid, not to the defaulter, but to the Commissioner:

Provided further that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Commissioner.

177. Fresh proclamation before resale.-

Every re-sale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period herein-before provided for the sale.

178. Bid of co-sharer to have preference.-

Where the property sold is a share of undivided immovable property and two or more persons, of whom one is a co-sharer, respectively bid the same sum for such property or for any lot, the bid of the co-sharer shall have preference.

PART - IV

APPOINTMENT OF RECEIVER

179. Appointment of receiver for business.-

- (1) Where the property of Defaulter consists of a business, the Commissioner may attach the business and appoint a person as receiver to manage the business.
- (2) Attachment of a business under this rule shall be made by an order prohibiting the defaulter from transferring or subjecting the business to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge and intimating that the business has been attached under this rule. A copy of the order of attachment shall be served on the defaulter and another copy shall be affixed on a conspicuous part of the premises in which the business is carried on and at a conspicuous place in the office of the Commissioner.

CHAPTER - XVI INCOME TAX RECOVERY RULES

- (3) Where the Commissioner so directs, such order shall also be published in a newspaper.

180. Appointment of receiver for immovable property.-

Where immovable property is attached, the Commissioner may, instead of directing sale of the property, appoint a person as receiver to manage such property.

181. Power of receivers, etc.-

- (1) Where it appears to the ¹[Officer] to be just and convenient, the Officer may by order-

- (a) remove any person from the possession or custody of the property;
- (b) commit the same to the possession, custody or management of the receiver; and
- (c) confer upon the receiver all such powers, as to bringing and defending suits and for the realization, management, protection, preservation and improvement of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of documents as the owner himself has or such of those powers as the Commissioner thinks fit:

Provided that nothing in this rule shall authorize the Commissioner to remove from the possession or custody of property any person whom any party to recovery proceedings has not a present right so to remove.

- (2) The Commissioner may by general or special order fix the amount to be paid as remuneration for the services of the receiver.
- (3) Every receiver appointed by the Commissioner shall -
 - (a) furnish such security, if any, as the Commissioner thinks fit, to account duly for what he shall receive in respect of the property;
 - (b) submit his accounts at such periods and in such form as the Commissioner directs;
 - (c) pay the amount due from him as the Commissioner of Income directs; and

¹ Substituted for "Commissioner" by SRO 392(I)/2009 dated May 19, 2009.

- (d) be responsible for any loss occasioned to the property by his willful default or gross negligence.
- (4) The profits or rents and profits, of such business or other property after defraying the expenses of management, be adjusted towards discharge ¹[of] arrears, and the balance, if any, shall be paid to the defaulter.

182. Withdrawal of management.-

The attachment and management under this part may be withdrawn at any time at the discretion of the Commissioner, or if the arrears are discharged by receipt of such profits and rents or are otherwise paid.

PART - V

ARREST AND DETENTION OF THE DEFAULTER

183. Notice to show cause.-

- (1) No order for the arrest and detention in civil prison of a defaulter shall be made unless the Commissioner has issued and served a notice upon the defaulter, calling upon him to appear before him on the date specified in the notice and to show cause why he should not be committed to the civil prison, and unless the Commissioner, for reasons to be recorded in writing, is satisfied-
 - (a) that the defaulter, with the object or effect of obstructing the execution of the ²[notice] has, after the receipt of the ¹[notice] in the office of the Commissioner, dishonestly transferred, concealed or removed any part of his property, or
 - (b) that the defaulter has, or has had since the receipt of the notice in the office of the Commissioner, the means to pay the arrears or some substantial part thereof and refuses or neglects or has refused or neglected to pay the same.
- (2) Notwithstanding anything contained in sub-rule (1) a warrant for the arrest of the defaulter may be issued by the Commissioner, if he is satisfied, by affidavit or otherwise, that, with the object or effect of delaying the execution of the notice, the defaulter is likely to abscond or leave the local limits of the jurisdiction of the Commissioner.
- (3) Where appearance is not made in compliance to a notice issued and served under sub-rule (1), the Commissioner may issue a warrant for the arrest of the defaulter.

¹ Word inserted by SRO 392(I)/2009 dated May 19, 2009.

² Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

(4) Every person arrested in pursuance of a warrant of arrest under sub-rule (2) or sub-rule (3) shall be brought before the Commissioner as soon as practicable and in any event within twenty-four hours of his arrest, ¹[exclusive of] the time required for the journey:

Provided that if the defaulter pays the amount entered in the warrant ²[of] arrest as due to the officer arresting him, such officer shall at once release him.

³[(5) The warrant of arrest of the defaulter to be issued by the Commissioner under sub-rule shall be in the following form, namely:-

**WARRANT FOR ARREST OF THE DEFAULTER
(Rule 183(2) of the Income Tax Rules, 2002)**

Commissioner _____
No. _____ dated _____

To _____

S/O. _____

Whereas a notice u/s 138(1) of the Income Tax Ordinance, 2001, dated was issued and served upon Mr. _____ son of _____ (full address) _____ for recovery of arrears. An amount due from the said defaulter is detailed as below:-

Amount as per notice u/s 138(1): _____
Cost and charges: _____
Total: _____

In spite of the service of the said notice, the said arrears have not been paid. Accordingly, you are hereby commanded to arrest the said defaulter and produce him before the undersigned as soon as practicable in any event within 24 hours of his arrest (exclusive of time required for the journey) unless the defaulter pays to you the amount of arrears of Rs. _____ (Rupees _____) and Rs. _____ (Rupees _____) being the cost of executing the process.

You are hereby further commanded to return the warrant on or before the day of _____ with an endorsement given on the day on which and the manner in which it has been executed or the reasons why it has not been executed.

Given under my hand and seal at (city) _____ on this _____ day of (month) _____ (year) _____.

Commissioner of ¹["Inland Revenue"]]

¹ Substituted for "exclusively" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "ii" by SRO 392(I)/2009, dated May 19, 2009.

³ Sub-rule (5) inserted by SRO 392(I)/2009, dated May 19, 2009.

184. Hearing.-

When a defaulter appears before the Commissioner in compliance to a notice to show cause or is brought before the Commissioner under rule 183 the Commissioner shall give the defaulter an opportunity of showing cause why he should not be committed to the civil prison.

185. Custody pending hearing.-

Pending the conclusion of the inquiry, the Commissioner may order the defaulter to be detained in the custody of such officer as the Commissioner of Income Tax may think fit or release him on his furnishing security to the satisfaction of the Commissioner for his appearance when required.

186. Order of detention.-

- (1) Upon the conclusion of the inquiry, the Commissioner may make an order for the detention of the defaulter in the civil prison and shall in that event cause him to be arrested if he is not, already under arrest:

Provided that in order to give the defaulter an opportunity of satisfying the arrears, the Commissioner may, before making the order of detention leave the defaulter in the custody of the officer arresting him or of any other officer for specified period not exceeding fifteen days, or release him on his furnishing security to the satisfaction of the Commissioner for his appearance at the expiration of the specified period if the arrears are not so satisfied.

- (2) When the Commissioner does not make an order of detention under sub-rule (1), he shall, if the defaulter is under arrest, direct his release.

- ²[(3) The warrant for detention of the defaulter in civil prison to be made by the Commissioner under this rule shall be in the following form, namely:-

**WARRANT FOR DETENTION OF THE DEFAULTER IN CIVIL PRISON
(Rule 186(1) of the Income Tax Rules, 2002)**

Commissioner _____
No. _____ dated _____

To

The Officer In charge of the civil prison

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Sub-rule (3) inserted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

Where Mr. _____ S/o. _____
(Full address) _____ has been brought before the undersigned under a warrant in execution of a notice under section 138(1) of the Income Tax Ordinance, 2001, for recovery of tax arrears.

And whereas he has not satisfied the undersigned that he is entitled to be discharged from custody and has not paid the amount due from him as specified below:-

Income Tax	_____
Penalty	_____
Additional Tax	_____
Cost and charges	_____
Total	_____

And whereas the undersigned is satisfied that the said defaulter _____ should be committed to the civil prison and an order to that effect has been passed by the undersigned on this _____ day of (month) _____ (year) _____,

You are hereby commanded and required to take and receive the said defaulter _____ in the civil prison and to keep him imprisoned therein for a period of _____ or until the amount aforesaid together with further additional tax at a rate equal to _____ percent per annum u/s.205 of the Income Tax Ordinance, 2001 on the amount unpaid being Rs. _____ for the period commencing immediately after the date of issue of this warrant to the date on which it is paid to you on behalf of the Commissioner of income tax or until you receive an order of his release from the undersigned.

The undersigned does hereby fix Rs. _____ per day (calculated under rule 198 of the Income Tax Rules, 2002) as a rate for subsistence allowance for the period of his detention.

Given under my hand and seal at (name of city) _____ on this day of _____ (month) _____ (year) _____

Commissioner of ¹["Inland Revenue"]]

187. Detention in and release from prison.-

(1) Every person detained ²[in] the civil prison in execution of a ³[notice] may be so detained-

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "certificate" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

- (a) where the ²[notice] is for a demand of an amount exceeding twenty five thousands, for a period of six months, and
- (b) in any other case for a period of six weeks:

Provided that he shall be released from such detention-

- (i) on the amount mentioned in the warrant for his detention being paid to the Officer-in-charge of the civil prison, or
- (ii) on the request of the Commissioner who has issued the notice or of the Commissioner on any ground other than the grounds mentioned in ¹[rules] 193(1) and 196:

Provided further that where he is to be released on the request of the Commissioner, he shall not be released without the order of the Commissioner.

- (2) A defaulter released from detention under this rule shall not, merely by ²[reason] of his release, be discharged from his liability for the arrears; but he shall liable to be re-arrested under the notice in execution of which he was detained in the civil prison.

188. Release.-

- (1) The Commissioner may order the release of a defaulter who has been arrested in execution of a notice upon being satisfied that he has disclosed the whole of his property and has placed it at the disposal of Commissioner and that he has not committed any act in bad faith.
- (2) If the Commissioner has ground for believing the disclosure made ²[by] the defaulter under sub-rule (1) to have been untrue, he may order the re-arrest of the defaulter in execution of the notice but the period of his detention in the prison shall not in the aggregate exceed that authorized by rule 187.

189. Release on ground of illness.-

- (1) At any time after a warrant for the ³[arrest] of a defaulter has been issued, the Commissioner may cancel it on ground of the serious illness of the defaulter.
- (2) Where a defaulter has been arrested, the Commissioner may ²[release] him if, in the opinion of the Commissioner of Tax, he is not in a fit state of ²[mind] to be detained in the civil prison.

¹ Substituted for "rule" by SRO 392(I)/2009, dated May 19, 2009.

² Inserted by SRO 392(I)/2009, dated May 19, 2009.

³ Inserted by SRO 392(I)/2009, dated May 19, 2009.

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- (3) Where a defaulter has been committed to the civil prison, he may be, ²[released] therefrom by the Commissioner on the ground of the existence of any infectious or contagious disease or on the ground of his suffering from any illness.
- (4) A defaulter released under this rule may be re-arrested, but the period ²[of his] detention in the civil prison shall not in the aggregate exceed that authorized by rule 164.

190. Entry into dwelling house.-

For the purpose of making an arrest under these rules,-

- (a) no dwelling house shall be entered after sunset and before sunrise;
- (b) no outer door of a dwelling house shall be broken open unless such dwelling house or a portion thereof is in the occupancy of the defaulter and he or any other occupant of the house refuses or in any way prevents access thereto; but, when the person executing any such warrant has duly gained access to any dwelling house, he may break open the door or any room or apartment if he ¹[has] reason to believe that the defaulter is likely to be found there; and
- (c) no room, which is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public shall be entered into unless the officer authorized to make the arrest has given notice to her that she is at liberty to withdraw and has given her reasonable time and facility for withdrawing.

191. Prohibition against arrest of woman or minor, etc.-

The Commissioner shall not order the arrest or detention in the civil prison of-

- (a) a woman, or
- (b) any person who, in his opinion, is a minor or of unsound mind.

¹ Substituted for "bas" by SRO 392(I)/2009, dated May 19, 2009.

PART - VI

MISCELLANEOUS

192. Continuance of Notice.-

No notice shall cease to be in force by reason of the death of the defaulter.

193. Procedure on death of defaulter.-

If, at any time after the issue of a Notice ¹[by] the Commissioner, the defaulter dies, the proceedings under these rules (except arrest and detention) may be continued against the legal representative of the defaulter who shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the arrears demand and the provisions of these rules shall ²[] apply as if the legal representative were the defaulter.

⁷

194. Appeal.-

³[(1) Where –

- (a) the Commissioner passes any order under Chapter XVI, the appeal against such order shall lie to the ⁴["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit, as the case may be; and
 - (b) any ⁵["officer of Inland Revenue ⁶[, Inspector Inland Revenue] "] or authority to whom powers have been delegated passes any order under the said Chapter, an appeal against such order shall lie to the Commissioner,]
- (2) Every appeal under this rule shall be presented within thirty days from the date of the order appealed against.
- (3) The appellate authority (hereinafter referred to as "the authority") after hearing the party or his representative may admit the appeal for hearing or reject it summarily if he is of the opinion that the appeal is without any substance.
- (4) Where the appeal is admitted for hearing under sub-rule (3), the authority hearing appeal shall fix a date for hearing ⁷[for] which notice shall be given to the ⁸[concerned parties].

¹ Substituted for "to" by SRO 392(I)/2009, dated May 19, 2009.

² Word "be" omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Sub-rule (1) substituted by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words "taxation officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁷ Substituted for "of" by SRO 392(I)/2009, dated May 19, 2009.

⁸ Substituted for "other party" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

- (5) If, on the date of hearing, no step is taken on behalf of either party, the authority hearing appeal may forthwith take up the appeal for ex-parte disposal or dismiss it for default, as the case may be:

Provided that the appeal may be adjourned to some other date for hearing on sufficient cause being shown by either party by an application in that behalf.

- ¹(6) After hearing both the parties or their representatives or when the appeal is taken up for exparte order, the appellate authority may make an order, to confirm, modify, reverse or remand the case for fresh decision in the light of directions that the appellate authority may think appropriate to give, being not inconsistent with these rules.]
- (7) Pending the decision of any appeal, execution of the ²[notice] may be stayed if the appellate authority so directs, but not otherwise.

195. Review.-

Any order passed under these rules may, after notice to all persons interested. be reviewed by the officer who made the order, or by his successor in office, on account of any mistake apparent from the record.

196. Recovery from surety.-

Where any person has under these rules ³[become] surety for the amount due by the defaulter, he may be proceeded against ³[under] these rules as if he were the defaulter.

197. Receipt to be given.-

If any amount is received by any officer or other person in pursuance of these rules, he shall issue a receipt of the amount so received.

198. Subsistence allowance.-

⁴[] When a defaulter is arrested or; detained in the civil prison, the sum payable for the subsistence of the defaulter ⁵[during detention or] arrest until he is released shall be borne by the Commissioner.

¹ Sub-rule (6) substituted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "e" and "r" respectively by SRO 392(I)/2009, dated May 19, 2009.

⁴ Bracket and figure "(1)" omitted by SRO 392(I)/2009, dated May 19, 2009.

⁵ Substituted for "from the definition or of" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVI INCOME TAX RECOVERY RULES

199. The sum under rule 198, shall be calculated on the scale fixed by the Provincial Government for the subsistence of judgement-debtors arrested in execution ¹[decree] of a civil court.

200. Delivery of property in occupancy of defaulter.-

Where the immovable property sold is in the occupancy of the defaulter or of some person on his ⁴[behalf], or of some person claiming under a title created by the defaulter subsequently to the attachment of such property and a ²[notice] in respect thereof has been made, the Commissioner shall, on the application of the purchaser, order delivery to be made by putting such purchaser or any person whom he may appoint to receive delivery on his behalf in possession of the property and if be by removing any person who refuses to vacate the same.

201. Delivery of property in occupancy of tenant.-

Where the immovable property sold is in the occupancy of a tenant or other person entitled to occupy the same and a certificate in respect thereof has been granted, the Commissioner shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale at some conspicuous place on the property, and proclaiming to the occupant by beat of drum or other customary mode, at some convenient place that the interest of the defaulter has been transferred to the purchaser.

³["CHAPTER XVIA

RECOVERY OF TAX FROM PERSONS HOLDING MONEY ON BEHALF OF A TAXPAYER

201A. Definitions.- For the purpose of this chapter, unless there is anything repugnant in the subject or context,-

- (a) "tax recovery" means recovery of debt due to the Federal Government under the Income Tax Ordinance, 2001;
- (b) "defaulter" means the taxpayer mentioned in the notices; and
- (c) "notice", means a notice under sub-section (1) of section 140 of the Income Tax Ordinance, 2001.

201B. Notice of recovery to be issued by Commissioner.- (1) Where any tax is due under section 137 of the Ordinance, the Commissioner may serve a notice upon any person mentioned in sub-section (1) of section 140 of the Ordinance in the form as prescribed under rule 69:

Provided that prior approval of the Chief Commissioner shall be obtained who shall satisfy himself as to the service of order and that no refund due to the defaulter is available for adjustment against the tax

¹ Inserted by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "Certificate" by SRO 392(I)/2009, dated May 19, 2009.

³ New Chapter inserted through SRO 274(I)/2020 dated 2nd April 2020

CHAPTER - XVI INCOME TAX RECOVERY RULES

demand. He shall also satisfy himself that no application for rectification or appeal effect which is likely to result in creation of refund is pending hearing before the Commissioner.

210C. Service and compliance of notice.- (1) The notice referred to in sub-section (1) of rule 210B shall be served on the person in the manner provide in section 218 of the Income Tax Ordinance,2001.

(2) The Commissioner shall also forward a copy of the notice to the defaulter at his last known address, and in case an account or money is held jointly, to all the joint-holders on their last known address.

(3) The person shall remit or send the money to the Commissioner through pay order or demand draft or through banking transfer or cheque for payment to the government treasury on the same day the notice is served, or, in case the money is to become due for payment to the defaulter at a future date, on the same day it becomes due:

Provided that where the person is liable to make a series of payments to the taxpayer, the Commissioner may specify the amount to be paid out of each payment until tax due has been paid.

(4) Recovery of tax shall be made only to the extent of tax due by the taxpayer:

Provided that in case the money is held jointly with any person other than the defaulter, the shares of the joint-holders in such account shall be presumed, until the contrary is proved, to be equal.

(6) Every person to whom a notice is issued shall be bound to comply with such notice.

210D. Determination of disputes.- (1) Any question, arising between the Commissioner and the defaulter or their representatives relating to the execution, discharge or satisfaction of a notice duly issued under these rules, shall be determined by order of the Commissioner before whom such question arises.

(2) The Commissioner shall decide the matter under this rule within thirty days of preference of claim or making of objection.

210E. Appeal.- (1) Where-

(a) the Commissioner passes any order under rule 210D, an appeal against such order shall lie to the Chief Commissioner, Regional Tax Office or Large Taxpayer Unit, as the case may be; and

(b) any officer of Inland Revenue to whom powers have been delegated passes any order under rule 210D, an appeal against such order shall lie to the Commissioner.

(2) Where an appeal is admitted for hearing under sub-rule (1), the authority hearing the appeal shall fix a date for hearing for which notice shall be served to the concerned parties.

(3) After hearing both the parties or their representatives or when the appeal is taken up for exparte order, the appellate authority may make an order, to confirm, modify, reserve or remand the case for fresh decision in the light of directions that the appellate authority may think appropriate, being not inconsistent with these rules.

210F. Receipt to be given.- If any amount is received by the Commissioner in pursuance of these rules, he shall issue a receipt of the amount so received and such amount shall be considered to have been paid under the authority of the taxpayer.

210G. Withdrawal of notice.- The notice shall remain in force until withdrawn by the Commissioner.

210H. Failure to comply with notice.- (1) Where a person fails to comply with a notice in the manner provided in rule 210C, the person shall be personally liable to pay the amount to the Commissioner who may pass an order under sub-section (5) of section 140 to that effect and seek to recover the same.

(2) No order sub-section (5) of section 140 shall be made unless the person has been provided with an opportunity of being heard.

(3) A person personally liable for an amount of tax under sub-section (5) of section 140 as a result of failing to comply with notice shall be entitled to recover the tax from the defaulter.

210I. Board may issue instructions.- (1) The Board may, from time to time, issue instructions, impose conditions, or limitations, or specify procedure to regulate recovery this section.

(2) Any instructions, by the Board, issued earlier shall continue in force unless rescinded.”]

202. Resistance or obstruction to possession of immovable property.-

(1) Where the holder of a certificate for the possession of immovable property or the purchaser of any such property sold in execution of a ¹[notice is resisted or] obstructed by any person in obtaining possession of the property, he may make an application to the Commissioner complaining of such resistance or obstruction.

¹ Substituted for "Certificate is resisted" by SRO 392(I)/2009, dated May 19, 2009.

- (2) The Commissioner shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

203. Resistance or obstruction by defaulter.-

Where the Commissioner is satisfied that the resistance or obstruction was occasioned without any just cause by the defaulter or by some other person at his instigation, he shall direct that the applicant be put into possession of the property, and where the applicant is still resisted or obstructed in obtaining possession, the Commissioner may also, at the instance of the applicant, order the defaulter, or any person acting at his instigation, to be detained in the civil prison for a term which may extend to thirty days.

204. Resistance or obstruction by bona fide Claimant.-

Where the Commissioner is satisfied that the resistance or obstruction was occasioned by any person (other than the defaulter) claiming in good faith to be in possession of the property on his own account ¹[or] some person other than the defaulter, the Commissioner shall make an order dismissing the application.

205. Dispossession by certificate holder or purchaser.-

- (1) Where any person other than defaulter is dispossessed of immovable property by the holder of a certificate for the possession of such property or where on such property has been sold in execution of a Certificate, by the purchaser thereof, he may make an application to the Commissioner complaining of such dispossession.
- (2) The Commissioner shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

206. Bona fide claimant to be restored to possession.-

Where the Commissioner is satisfied that the applicant was in possession of the property on his own account or on account of some person other than defaulter, he shall direct that the applicant be put into possession of the property.

207. Rules not applicable to transferee lite pendente.-

Nothing in rules 211 and 205 shall apply to resistance or obstruction in execution of a certificate for the possession of immovable property by a

¹ Substituted for "of" by SRO 392(I)/2009, dated May 19, 2009.

person to whom the defaulter has transferred the property after the institution of the proceedings in which the order was passed or to the dispossession of any such person.

208. Delivery of movable property, debts and shares.-

- (1) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser.
- (2) Where the property sold is movable property in the possession of some person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.
- (3) Where the property sold is a debt not secured by a negotiable instrument or is a share in a corporation, the delivery thereof shall be made by a written order of the Commissioner prohibiting the creditor from receiving the debt or any, ¹[interest] thereon, and the debtor from making payment thereof to any person except the purchaser, or prohibiting the person on in whose name the share may be standing from making any transfer of the share to any person except the ²[purchaser], or receiving payment of any dividend or interest thereon, and the manager, secretary, or other proper officer of the corporation from permitting any such transfer or making any such payment to any person except the purchaser.

209. Execution of documents and endorsement of negotiable instruments.-

Where any endorsement or execution of document is required to transfer a negotiable instrument or any share to a purchaser under these rules, such document shall be executed or endorsement shall be made by the Commissioner.

210. Forms.-

Any notice, warrant of attachment, warrant of arrest, sale proclamation, sale certificate or order to be issued under these rules, shall be issued in such form as the Board may from time to time direct, and any defect or deficiency in form unless it adversely effects the interest of the parties, shall not vitiate the proceedings taken or initiated.

¹ Substituted for "rest" by SRO 392(I)/2009, dated May 19, 2009.

² Substituted for "chaser" by SRO 392(I)/2009, dated May 19, 2009.

1[CHAPTER - XVII

NON-PROFIT ORGANIZATIONS

211. Procedure for the approval of a non-profit organization.-

- (1) An institution, fund, trust, society or any other non-profit organization (hereinafter referred to in this Chapter as organization) established in Pakistan for religious, educational, charitable, welfare or development purposes or for the promotion of an amateur sport requiring approval of the Commissioner under clause (36) of section 2 of the Ordinance, shall make an application to the Commissioner in the following form, namely:-

APPLICATION FOR APPROVAL
FOR THE PURPOSES OF CLAUSE (36) OF SECTION 2
OF THE INCOME TAX ORDINANCE, 2001

To,
The Commissioner of ²["Inland Revenue"],
_____ Zone,
_____ (City).

1. With reference to clause (36) of section 2 of the Income Tax Ordinance, 2001 (XLIX of 2001), I the undersigned, hereby apply, on behalf of _____ (name of the organization) for its approval for the purposes of the said clause for the tax year ending on _____.
2. Necessary particulars are set out below, and in the schedule to this application.
3. The following documents required under sub-rule (2) of rule 211 of the Income Tax Rules, 2002, are enclosed.

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

Signature _____

Name (in block letters). _____

Designation _____

¹ Chapter XVII substituted by Notification No. SRO 541(I)/2003, dated June 13, 2003.

² The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XVII NON-PROFIT ORGANISATIONS

Application must be signed either by the President or the Secretary of the organization or by a Trustee, of the trust.

SCHEDULE

PARTICULARS

1. Name of the organization (in block letters) _____.
2. Full address of the organization (in block letters)_____
3. Date of registration of the organization_____.
4. Its aims and objects.
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
5. Whether the organization has been registered under ¹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organization or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration _____.
6. Whether constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number of Article/ Clause/ Rule etc., for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members /trustees of the organization on the date of application.
9. Accounting year of the organization commences on _____ and ends on _____.
10. The following books of accounts are being regularly maintained by the organization and are open for inspection without any hindrance to the general public.

¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XVII NON-PROFIT ORGANISATIONS

- (i) _____
- (ii) _____
- (iii) _____

- ¹[11. (i) Bank A/c No. _____
(ii) Name of Bank _____
(iii) Branch _____]

Signature _____

Name (in block letters). _____

Designation _____

- (2) An application under sub-rule (1) shall be accompanied by –
- (a) a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organization specifying the aims and objects for which it is established;

²[(aa) Details of Members/Trustees of the organization on the date of application.

- (i) Name _____
- (ii) CNIC _____
- (iii) Income declared _____
- (iv) Tax Year _____]

- (b) a certified copy of the registered trust deed, in case of a Trust;
- (c) a certified copy of certificate of registration in the case of an organization registered under ¹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organization as applicable;
- (d) duly attested copies of the balance sheet and of revenue accounts of the organization as audited by a “qualified

¹

² Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

CHAPTER - XVII NON-PROFIT ORGANISATIONS

accountant” for the year immediately preceding the year in which the application is made;

- (e) the names ¹[, CNIC/NTN, Last income declared, tax year] and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization, and indicating clearly their family relationships, if any, with each other;
- (f) for the purposes of clause (d), “qualified accountant” means, -
 - (i) a retired audit, accounts, treasury or taxation officer of the Government not below BPS-17 or a bank manager, where the annual receipts of the organization do not exceed Rs.0.5 million;

²[]

³[(iii) in other cases, a Chartered Accountant as defined under the Chartered accountants Ordinance, 1960 (x of 1960) or a Cost and Management accountant as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966) or a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1960 (X of 1960) or a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966);]

- (g) a detailed report with regard to the performance of the organization for achieving its aims and objects during the ⁴[preceding financial year] preceding the date on which application is made, duly evaluated and certified by an independent certification agency approved by an authority designated by the Government of Pakistan for this purpose or, till that authority is established, under arrangements made by the Federal Board of Revenue ⁵[⁶[⁷“Commissioner”]] ⁸[:.]

¹ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

² Sub-clause (ii) as follows omitted by SRO 774(I)/2006, dated July 29, 2006.

³ Sub-clause (iii) as follows substituted by SRO 774(I)/2006, dated July 29, 2006.

⁴ Substituted for "three financial years" by SRO No. 608(I)/2005, dated June 13, 2005.

⁵ Inserted by SRO No. 608(I)/2005, dated June 13, 2005.

⁶ Inserted by SRO No. 608(I)/2005, dated June 13, 2005.

⁷ The words “or Commissioner of Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ Substituted for full stop by Notification No. SRO 1015(I)/2003, dated November 05, 2003.

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¹[Provided that till the approval of two such agencies, the applicant organization shall have an option to get its performance appraised by ²³["Chief Commissioner"], Regional Tax Office or Large Taxpayers Unit]:

Provided further that ⁴ [⁵ ["Chief Commissioner"] or Officers of Regional Tax Office or Large Taxpayer Unit] shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as are approved by the FBR to be applied by the certification agency.]

212. Decision on application.-

- (1) On receipt of an application under rule 211, the Commissioner may make such inquiries or call for such further information as the Commissioner may deem necessary and after completion of formalities may approve the organization for the purpose of clause (36) of section 2 of the Ordinance.
- (2) An approval granted under sub-rule (1) shall be –
 - (a) notified in the official Gazette; ⁶[and]
 - (b) subject to such conditions as the Commissioner may specify in the approval; ⁷[]⁸[]

213. Refusal to grant approval.-

- (1) The approval shall not be granted if the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide-
 - (a) for the audit of the annual accounts of the organization every year by a qualified accountant as specified in clause (f) of sub-rule (2) of rule 211;
 - (b) where the organization is registered under ⁹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI) of

¹ Provisos inserted by Notification No. SRO 1015(I)/2003, dated November 05, 2003.

² Substituted for "CBR" by SRO 707(I)/2007, dated July 14, 2007.

³ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Substituted for "CBR or its officer" by SRO 707(I)/2007, dated July 14, 2007.

⁵ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ Substituted for "semi colon" by Notification No. SRO 667(I)/2006, dated June 27, 2006.

⁷ Word omitted for "and" by Notification No. SRO 667(I)/2006, dated June 27, 2006.

⁸ Clause "(c)" omitted by Notification No. SRO 667(I)/2006, dated June 27, 2006.

⁹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

1860), the Voluntary Social Welfare (Registration Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organization, for the quorum of a meeting of the members of the body in which the control of the affairs of the organization vests, being not less than four or one-third of the total number of the members of such body, whichever is greater;

- (c) where the organization is a Trust as defined in the Trust Act, 1882 (II of 1882), for the quorum of a meeting of the members of the body in which the control of the affairs of the trust vests, being not less than three or one-third of the total number of the members of such a body, whichever is greater;
- (d) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to another organization which is an approved non-profit organization, within three months of the dissolution under intimation to the Commissioner;
- (e) for the utilization of its money, property or income or any part thereof solely for promoting its objects;
- (f) for prohibiting any portion of its money, property or income being paid or transferred directly by way of dividend, bonus or profit to any of its members or the relative or relatives of a member or members;
- (g) for the maintenance of accounts of the organization being kept in a scheduled bank or in a post office or national savings organization, National Bank of Pakistan or nationalized commercial banks;
- (h) for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the Commissioner:

Provided this clause will have effect only in cases where the approval is granted; and

- ¹(i) for restricting the surpluses or monies validly set apart, excluding restricted funds, upto twenty-five percent of the total income of the year:

Provided that such surpluses or monies set apart are invested

¹ Sub-clause (i) as follows substituted by SRO 774(I)/2006, dated July 29, 2006.

in Government securities, ¹[National Saving Schemes, issued by the Central Directorate of National Savings] NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, “restricted funds” mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.]

- (2) The Commissioner may refuse to approve the organization if the Commissioner is satisfied that the organization-
- (a) has been or is being used for personal gain of any particular person or a group of persons;
 - (b) has been propagating the view of a particular political party or a religious sect;
 - (c) has been or is being managed in a manner calculated to personally benefit its members or their families; ²[]
 - (d) has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency ³[or as evaluated by ⁴["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit under clause (g) of sub-rule (2) of rule 211; or]
 - ⁵[(e) has made expenditure on salaries exceeding 50% of the total receipts excluding restricted donations or funds received during a tax year.]
 - ⁶[(f) the names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other.]

¹ Words inserted by SRO 392(I)/2009, dated May 19, 2009.

² Word "or" omitted by SRO 392(I)/2009 dated May 19, 2009.

³ Substituted for full stop and words inserted by SRO 392(I)/2009, dated July 19, 2009.

⁴ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ Clause "(e)" inserted by SRO 392(I)/2009, dated May 19, 2009.

⁶ Inserted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

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- (3) The Commissioner shall notify the applicant, in writing, the decision to refuse the approval.
- (4) The notice referred to in sub-rule (3) shall include a statement of reasons for the refusal.

¹[214. Validity of the approval.-

The approval granted under rule 212 will remain in force for the ²[subsequent three years or] unless withdrawn under rule 217 ³[whichever is earlier].]

215. Finalization of applications.-

The Commissioner shall finalize applications under rules ⁴[211] within two months of their receipt.

⁵[]

⁶[217. Power to withdraw approval.-

- (1) The Commissioner may, at any time, withdraw approval granted under rule 212, if he is satisfied that-
 - (a) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the Commissioner;
 - (b) the organization has-
 - (i) been or is being used for personal gain of any particular person or a group of persons as specified in clause (a) of sub-rule (2) of rule 213;
 - (ii) been propagating the view of a particular political party or a religious sect as specified in clause (b) of sub-rule (2) of rule 213;

¹ Rule 214 substituted by SRO 667(I)/2006, dated June 27, 2006.

² The words "subsequent years" substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016.

³ Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.

⁴ Substituted for "rules 211 and 214" by SRO 392(I)/2009, dated May 19, 2009.

⁵ Rule 216 omitted by SRO 667(I)/2006, dated June 27, 2006.

⁶ Rule 217 substituted by SRO 667(I)/2006, dated June 27, 2006.

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- (iii) been or is being managed in a manner calculated to personally benefit its members or their families as specified in clause (c) of sub-rule (2) of rule 213; or
- (iv) not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency as specified in clause (d) of sub-rule (2) of rule 213;
- (v) failed to give valid reasons for setting apart, or not utilizing, or accumulating surpluses, excluding ¹[restricted] funds, in excess of twenty five percent of the income for the year;
- (vi) failed to file the return of income supported with following documents;
 - (a) the statement of audited balance sheet and statement of accounts as mentioned in clause (d) of sub-rule (2) of rule 211;
 - (b) statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding Rs.5,000/- have been received during the tax year;
 - (c) statement showing the names and addresses of donees and beneficiaries etc to whom payments, services etc exceeding Rs.5,000/- have been made during the tax year; and
 - (d) statement showing the money set apart or kept unutilized with reasons thereof;
- (vii) failed to provide a detailed performance evaluation report in terms of clause (g) of sub-rule (2) of rule 211, after every three years²[:]

⁴[Provided that where such detailed performance evaluation report is not submitted on or before 30th of September following every three tax years, the Commissioner shall issue a show cause notice for withdrawal of approval to the concerned organization as required under sub-rule (2)]

¹ Substituted for "unrestricted" by SRO 21(I)/2007, dated January 05, 2007.

² Substituted for full stop and proviso inserted by SRO 392(I)/2009, dated May 19, 2009.

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¹[(viii) failed to file statements of deduction of income tax under section 165 read with rule 44.]

²[(ix) the names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other.]

(2) Approval shall not be withdrawn under sub-rule (1) unless the organization has had an opportunity to show cause against the action proposed to be taken.

(3) Where the Commissioner decides to withdraw approval under sub-rule (1), he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.]

218. Appeal against a decision of Commissioner.-

³[(1)] An organization dissatisfied with –

- (a) a decision to refuse an application made under rule 211 or ⁴[]; or
- (b) a decision to withdraw an approval under rule 217, may lodge an appeal ⁵[within sixty days of the receipt of order from the Commissioner] in the following form with the ⁶ [⁷ ["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit] concerned, namely:-

GROUNDS OF APPEAL

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

We/I _____ the appellant(s) named in the above appeal do declare that what is stated therein is true to the best of our/my information and belief.

¹ Clause "(vii)" inserted by SRO 392(I)/2009, dated May 19, 2009.
² Added by the S.R.O. 754(I)/2016 dated 15th August, 2016.
³ Rule 218 renumbered as sub-rule (1) by SRO 392(I)/2009, dated May 19, 2009.
⁴ Word and figure "or 214" omitted by SRO 392(I)/2009, dated May 19, 2009.
⁵ Words inserted by SRO 392(I)/2009, dated May 19, 2009.
⁶ Substituted for "Regional Commissioner of Income Tax" by SRO 392(I)/2009, dated May 19, 2009.
⁷ The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

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Date _____
Signature _____
Name. _____
Address _____

PARTICULARS

1. Name of the organization (in block letters). _____
2. Full address of the organization (in block letters). _____
3. Date of establishment of the organization.
4. Its aims and objects.-
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
5. Whether the organization has been registered under ¹ [the Companies Ordinance, 1984, or] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organization or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration _____.
6. Whether constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number of Article/ Clause/ Rule etc., for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members/ trustees of the organization on the date of application.

Signature _____
Name. (in block letters) _____
Designation _____

¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

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¹[(2) The ²["Chief Commissioner"], Regional Tax Office or Large Taxpayer Unit shall make a decision on the appeal of the organization within sixty days of its filing.]

219. Organization granted approval before commencement of these rules.-

The approval granted prior to the commencement of these rules to an organization shall be deemed to have been withdrawn unless an application in the manner laid down in rule 214 is made on behalf of such organization for³[and upto calendar year 2003 by the 30th day of June 2004].

220. Relaxation of requirements or conditions.-

The Commissioner may relax or modify any of the requirements or conditions of this chapter, in any individual case, if he is satisfied that the requirements or conditions could not be fulfilled by the applicant for reasonable cause.

220A. Procedure for approval ⁴[] for purpose of ⁵["clause (c) of sub section (2) of section 100C of the Ordinance"].-

(1) An organization established in Pakistan requiring the approval of the ⁶[⁷["Chief Commissioner"]] under ⁸[clause (c) of sub section (2) of section 100C of the Ordinance], shall;

(a) make an application to the ⁹[¹⁰["Chief Commissioner"]] in Form-I annexed to this rule;

(b) the application shall be accompanied by-

(i) a duly attested copy of the constitution, memorandum

¹ Sub-rule (2) inserted by SRO 392(I)/2009, dated May 19, 2009.

² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ SRO 1015(I)/2003, dated November 05, 2003, substitutes "calendar year 2002 within the time specified before June 2003" while these words etc. appeared in the rule 219 before substitution of Chapter XVIII by SRO 541(I)/2003, dated June 13, 2003. Moreover the proposed words "and upto calendar year 2003 by the 30th day of June 2014" appear to be an intended insertion instead of substitution and has been so dealt with here.

⁴ Words "of a non-profit organization" omitted by SRO 595(I)/2005, dated June 02, 2005.

⁵ The expression "**sub-clause (3) of clause (58) of Part I of the Second Schedule**" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

⁷ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015. Substituted

⁸ The expression "sub-clause (3) of clause (58) of Part I of the Second Schedule" substituted by SRO 1218(I)/2015 dated 08.12.2015

⁹ Substituted for "Board" by SRO 880(I)/2006, dated August 25, 2006.

¹⁰ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- and articles of association, rules and regulations or bye-laws, as the case may be, of the organization specifying the aims and objects for which organization is established;
- (ii) a certified copy of the registered trust deed, in case of a Trust;
 - (iii) a certified copy of the certificate of registration in the case of an organization registered under ¹[Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organizations as applicable;
 - (iv) duly attested copies of balance sheets and of revenue accounts of organization as audited by a “qualified accountant” for the three years immediately preceding the tax year in which the application is made;
 - ²[(v) the names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other]; and
 - (vi) a detailed report with regard to the performance of the organization, for achieving its aims and objects during the three financial years immediately preceding the date of the application duly evaluated and certified by an independent certification agency approved ³ [and appointed by the ⁴Federal Board of Revenue].

¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

² The sub-clause (v) substituted by the S.R.O. 754(I)/2016 dated 15th August, 2016. The substituted sub-clause reads as follows:-

“(v) the names and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other]”

³ Substituted for "by an authority designated by the Government of Pakistan for this purpose or till that authority is established, under arrangements made by the Federal Board of Revenue" by SRO 1015(I)/2003, dated November 05, 2003.

⁴ The words “Central Board of Revenue” substituted by the Finance Act, 2007

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¹ [Provided that the ² [³ ["Chief Commissioner"], Regional Tax Office or Large Taxpayers Unit] shall also receive applications for performance appraisal and certification of applicant organizations till at least two such agencies have been appointed:

Provided further that ⁴ [⁵ ["Chief Commissioner"], Regional Tax Office or Large Taxpayers Unit] shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as are approved by the FBR to be applied by the certification agency.]

- (2) (a) On receipt of an application for registration under this rule, the ⁶ [⁷ ["Chief Commissioner"]], subject to the requirements and conditions specified in sub-rule (3) and after such inquiry as it may deem necessary, grant approval to the organization if-
- (i) the organization has been formed for the purpose of establishing hospitals or providing education or for community welfare or development;
 - (ii) it has operated and functioned anywhere in Pakistan, for a period of not less than three years and has complied with minimum acceptable standards of internal governance, accountability, transparency and efficiency prescribed by any law for the time being in force;
 - (iii) its area of operation is wholly within Pakistan; and
 - (iv) its books of accounts are maintained regularly and in accordance with the generally accepted accounting principles and satisfactory arrangements exist for their inspection by interested members of the public.
- (b) The approval shall be notified in the official Gazette.
- ⁸(c) The approval granted under rule 220A (2) will remain in force for subsequent years unless withdrawn under sub-rule (7) of rule 220A.]

¹ Provisos inserted by Notification No. SRO 1015(I)/2003, dated November 05, 2003.

² Substituted for "CBR" by SRO 707(I)/2007, dated July 14, 2007.

³ The words "Director-General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ Substituted for "CBR or its officer" by SRO 707(I)/2007, dated July 14, 2007.

⁵ The words "Director-General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

⁷ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁸ Clause "(c)" substituted by SRO 880(I)/2006, dated August 25, 2006.

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- (d) For the purposes of this rule, “qualified accountant” has the same meaning as assigned to it in clause (f) of sub-rule (2) of rule 211.
- (3) Approval shall not be granted to an organization if the ³[¹“Chief Commissioner”] is satisfied that-
- (a) any of the requirements or conditions specified in sub-rules (1) and (2) has not been fulfilled; or
 - (b) the organization has been or is being used or is likely to be used for personal gains of any particular person or a group of persons; or
 - (c) the organization has been or is likely to be used for propagating the views of a particular political party or a religious sect; or
 - (d) the organization has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency; or
 - (e) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide-
 - (i) for audit of the annual accounts of the organization, every year by a “qualified accountant”;
 - (ii) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to an organization approved under this rule or rule 212 within three months of the dissolution under intimation to the ²[³“Chief Commissioner”]]
 - (iii) for the regular maintenance of books of accounts in accordance with the generally accepted accounting principles and for their inspection by the interested members of the public, without any hindrance, at all reasonable times;

¹ The words “Regional Commissioner of Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.

³ The words “Regional Commissioner of Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (iv) for the utilization of its money, property or income or any part thereof solely for promoting the objects specified in sub-clause (i) of clause (a) of sub-rule (2);
 - (v) for the maintenance of accounts of the organization being kept in a scheduled bank or in a post office or national savings organization, National Bank of Pakistan or nationalized commercial banks;
 - (vi) for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the ¹[²“Chief Commissioner”]; and
- ³[(vii) for restricting the surpluses or monies validly set apart, excluding restricted funds, up-to twenty-five percent of the total income of the year:

Provided that such surpluses or monies validly set apart are invested in Government securities, ⁴[National Saving Schemes issued by the Central Directorate of National Savings,] NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, “restricted funds” mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.]

⁵[(4) The ⁶ [“Chief Commissioner”] shall make a decision on the application of the organization within two months of its receipt.]

⁷[]

⁸[(7) Power to withdraw approval.-

¹ Substituted for "Federal Board of Revenue" by SRO 880(I)/2006, dated August 25, 2006.
² The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ Sub-clause (vii) substituted by SRO 880(I)/2006, dated August 25, 2006.
⁴ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.
⁵ Sub-rule (4) inserted by SRO 392(I)/2009, dated May 19, 2009.
⁶ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁷ Sub-rules 4, 5 and 6 omitted by SRO 880(I)/2006, dated August 25, 2006.
⁸ Sub-rule 7 substituted by SRO 880(I)/2206, dated August 25, 2006.

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- (1). The ¹["Chief Commissioner"] may, at any time, withdraw approval granted under rule 220A(2), if he is satisfied that-
- (a). the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the ²["Chief Commissioner"];
 - (b) the organization has-
 - (i). been or is being used for personal gain of any particular person or a group of persons;
 - (ii). been propagating the view of a particular political party or a religious sect;
 - (iii). been or is being managed in a manner calculated to personally benefit its members or their families; or
 - (iv). has not been, or will not be, able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency;
 - (v). failed to give valid reasons for setting apart, or not utilizing, or accumulating surpluses, excluding ³[restricted] funds, in excess of twenty five percent of the income for the year;
 - (vi). failed to file the return of income supported with the following documents namely:-
 - (a). the statement of audited balance sheet and statement of accounts;
 - (b). statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding five thousand rupees have been received during the tax year;

¹ The words "Regional Commissioner" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Regional Commissioner" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Substituted for "unrestricted" by SRO 21(I)/2007, dated January 05, 2007.

- (c). statement showing the names and addresses of donees and beneficiaries etc to whom payments, services etc exceeding five thousand have been made during the tax year; and
- (d). statement showing the money set apart or kept un-utilized with reasons thereof; and
- (e). a detailed performance evaluation report in terms of sub-clause (vi) of clause (b) of sub-rule (1) of rule 220A, after every three years;

¹ [Provided that where such detailed performance evaluation report is not submitted on or before the 30th of September following every three Tax Years, ²["Chief Commissioner"] shall issue a show cause notice for withdrawal of approval to the concerned organization as required under para (2) of the sub-rule;]

³[vii) failed to file statements of deduction of income tax under section 165 of the Income Tax Ordinance, 2001 read with rule 44.]

- (2). approval shall not be withdrawn under ⁴[para (1) of sub-rule (7)] unless the organization has had an opportunity to show cause against the action proposed to be taken; and.
- (3). where the ⁵["Chief Commissioner"] decides to withdraw an approval under ⁶[para (1) of sub-rule (7)] he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.]

⁷[]

¹ Proviso inserted by SRO 392(I)/2009 dated May 19, 2009.
² The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ Clause (vii) inserted by SRO 392(I)/2009, dated May 19, 2009.
⁴ Substituted for "sub-rule (1)" by SRO 392(I)/2009, dated May 19, 2009.
⁵ The words "Regional Commissioner" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁶ Substituted for "sub-rule (1)" by SRO 392(I)/2009, dated May 19, 2009.
⁷ Sub-rule 8 omitted by SRO 880(I)/2006, dated August 25, 2006.

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(9). The ¹[²["Chief Commissioner"]] may relax or modify any of the requirement(s) or condition(s) of this rule in any individual case, if it is satisfied that the requirement(s) or condition(s) could not be fulfilled by the applicant for reasonable cause.

³[]

Form-1

[See rule 220A (1)(a)]

Application for Approval under ⁴["clause (c) of sub section (2) of section 100C of"] the Income Tax Ordinance, 2001

To,

⁵[The ⁶["Chief Commissioner of Inland Revenue"]]

With reference to ⁷["clause (c) of sub section (2) of section 100C of"] the Income Tax Ordinance, 2001 (XLIX of 2001), I, the undersigned, hereby apply, on behalf of _____ (name of the organization) for its approval for the purposes of the said clause for the tax year ending on _____.

- 2. Necessary particulars are set out below, and in the schedule to this application.
- 3. The following documents required under clause (b) of sub-rule 1 of Rule 220A are enclosed.

- (i) _____
- (ii) _____
- (iii) _____

¹ Substituted for "Board" by SRO 880(I)/2006, dated August 25, 2006.
² The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ Sub-rule (10) omitted by SRO1218(I)/2015 dated 08.12.2015. The omitted sub-rule read as under:
“(10) The approval granted prior to the commencement of these rules to an organization shall be deemed to have been withdrawn unless an application in the manner laid down in sub-rule (4) is made on behalf of such organization for calendar year 2003 by the 30th June, 2004.”
⁴ The expression "clause (58) of Second Schedule to" omitted by SRO 1218(I)/2015 dated 08.12.2015.
⁵ Substituted for "The Secretary, Federal Board of Revenue, Islamabad" by SRO 880(I)/2006, dated August 25, 2006.
⁶ The words "Regional Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁷ The words "clause (58) of the Second Schedule to" substituted by SRO 1218(I)/2015 dated 08.12.2015.

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(iv) _____
(v) _____

Signature _____

Name (in block letters) _____

Designation _____

Application must be signed either by the President or the Secretary of the organization or by a Trustee of the Trust.

SCHEDULE

Particulars

1. Name of the Organization (in block letters)_____.
2. Full address of the organization (in block letters)_____.
3. Date of registration of the organization_____.
4. Its aims and objects
(a) _____
(b) _____
(c) _____
5. Where the organization has been registered under ¹[the Companies Ordinance, 1984,] the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law or established in pursuance of a Trust Deed. Please give/ state the law, the number and date of Registration _____.
6. Whether the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, conforms to the provisions of sub-rules (2) and (3) of rule 220A. If so, please give the number of article/ clause/ rule for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members/ trustees of the organization on the date of application.

¹ Words etc. inserted by SRO 392(I)/2009, dated May 19, 2009.

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9. Accounting year of the organization commences on _____ and ends on _____.
10. The following books of accounts are being regularly maintained by the institution and are open for inspection without any hindrance to the general public.
- (i) _____
 - (ii) _____
 - (iii) _____

Signature _____
Name (in block letters) _____
Designation _____

¹ []

²**[220B. Approval and appointment of certification agencies.-**

- (1) Whereas rule 211 to 220A, both inclusive, provide for performance evaluation of non-profit organizations with regard to their aims and objectives during the last three years by approved independent certification agencies, the procedure given in the following sub-rules shall apply in respect of approval and appointment of such certification agencies.
- (2) The Chairman, Federal Board of Revenue, shall, in his discretion, constitute a Committee for approval and appointment of certification agencies, hereinafter referred to as the Committee, comprising of not less than three members. The Chairman, Federal Board of Revenue shall also designate a member of the Committee to serve as its Chairman. All nominations to the Committee shall be ex-officio. One third of the membership or two members of the Committee, whichever is larger, shall constitute the quorum for meetings of the Committee.
- (3) An application for approval and appointment as a certification agency shall be placed before the Committee.
- (4) The Committee shall consider the application on its own merit and decide through a majority vote. The Chairman of the Committee shall cast a vote only in case of a tie.
- (5) In its deliberations on the application, the Committee shall consider, inter alia, the following criteria, for approval and appointment of certification agency, namely:-

¹ Form II omitted by SRO 880(I)/2006, dated August 25, 2006.

² Rule 220B inserted by Notification No. SRO 745(I)/2004, dated August 30, 2004.

CHAPTER - XVII NON-PROFIT ORGANISATIONS

- (a) demonstrated and established eminence, credibility and stature of the governing body of such organization that brings respect and credibility to the organization and its work;
 - (b) understanding of the organization, essentially the senior management and program staff, of the parameters of evaluation as approved by the Federal Board of Revenue;
 - (c) human resource, quantity as well as quality, available with the organization to conduct professional, objective and transparent evaluations of non-profit organizations;
 - (d) financial resources available with the organization for meeting the costs incurred on such evaluations;
 - (e) organizational understanding and experience of working with the non-profit organizations;
 - (f) experience of evaluating non-profit organizations or social programs;
 - (g) systems put in place by the organization to conduct evaluation and award of certification; and
 - (h) monitoring mechanisms to ensure transparency and objectivity.
- (6) The Committee may call for any document, report and statement from the organization concerned to assess the capacity of the organization to undertake professional, objective and transparent evaluation as per the criteria specified in sub-rule (5). The Committee may also interview the managerial and program staff of the organization to assess their level of experience, understanding and professionalism.
- (7) In no case, however, the committee shall decide to authorize an organization which-
- (a) is not registered in Pakistan under any of the relevant laws;
 - (b) does not specifically prohibit distribution of profit, if any, to its members or staff;
 - (c) is controlled in part or wholly by the Federal Government, Provincial Government or a local Government; and
 - (d) in its other programmes create a conflict of interest in evaluating non-profit organization.

Explanation: A grant-making organization would have a conflict of interest if it undertakes evaluation and certification of its grant-recipient or potential-recipient organizations. Similarly, a capacity building organization, evaluating non-profit organizations whose capacity it has built or may build in future, would be in a conflict of interest situation.

- (8) An application received by the Committee may be decided upon within a period of three months from the date of the receipt of such application.
- (9) An applicant adversely affected by any decision of the Committee may file an appeal before the Member (¹["Inland Revenue"]), Federal Board of Revenue, within thirty days of the service of the decision upon the application.
- (10) The approval and appointment of an organization as a certification agency shall be notified in the official Gazette.
- (11) Any approval and appointment granted under this rule shall be for a period of three years and thereafter the Committee shall re-assess the capacity and evaluate the performance of such organization to function as a certification agency. The Committee shall complete such re-evaluation and its decision within three months, during which the certification agency shall continue to function as a legitimate certification agency.
- (12) In case of any change in the status of an approved and appointed certification agency that may adversely affect its functioning as such an agency or in case of any violation of the standards of professionalism, transparency, integrity or objectivity coming to the knowledge of the Committee, the Committee may, after due inquiry and after providing proper opportunity of being heard to the agency, withdraw such approval and appointment at any time.]

¹ The words "Direct Taxes" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XVIII

TAX CLEARANCE CERTIFICATE

221. Tax clearance certificate.-

- (1) A person leaving Pakistan permanently may apply to the Commissioner for a tax clearance certificate referred to in sub-section (3) of section 145 where –
- (a) the person has satisfied all income tax liabilities; or
 - (b) the person has made arrangements to the satisfaction of Commissioner for payment of income tax liabilities.
- (2) An application referred to in sub-rule (1) shall be in the following form, namely:-

APPLICATION FOR A CERTIFICATE UNDER SECTION 145
OF THE INCOME TAX ORDINANCE, 2001

Not for tourists who have earned no income from Pakistan source and have come on tourist visa and stay is not more than 90 days in a tax year.

To,
The Commissioner,
_____ Zone,
_____ (City).

Sir,

I request that an Tax Clearance Certificate under section 145 of the Income Tax Ordinance, 2001, be granted to me. I give below necessary particulars:-

1. Name of applicant (*in block letters*) _____
2. Domicile _____
3. Present address _____
4. Address in Home Country _____
5. Nature of business, professions or vocation in Pakistan (if visit to

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Pakistan was made only as a tourist and no income was earned during the period of stay in Pakistan, it should be so stated).

6. Place(s) at which the business, profession or vocation is or was carried on _____.
7. Name and address of employers of the _____ Applicant (in case the applicant is representing a firm or a company, the name and address of the company or firm should be stated here).
8. Name of the Commissioner, if any, where last assessment of the applicant was made _____.
9. Date of arrival in Pakistan _____
10. Probable date of departure _____
11. Destination _____
12. Mode of travel (by air/sea/land) _____
13. Place _____ Date _____
14. Made the payment of tax with the evidence.
15. Guarantee as per rule 158 is enclosed.

Date _____ 20__

Yours faithfully,
Signature

- (3) An application referred to in clause (b) of sub-rule (1) shall be accompanied by a certificate of guarantee of the applicant's employer or business associate in the following form, namely:-

GUARANTEE CERTIFICATE TO BE FURNISHED BY EMPLOYER OR BUSINESS ASSOCIATE OF THE APPLICANT

- (1) Certified that (Name in block letters) is our employee/representative/associate.
- (2) (i) Certified that _____ (give name) is leaving Pakistan and tax demand of Rs. _____ is outstanding him. The assessment is pending resulting in tax liability.

(ii) A cheque for the amount of tax due along with the computation of income is enclosed.

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(iii) We undertake to pay the tax liability, if any, when determined.

Address _____ Signature _____

Associates _____ Designation _____

Seal of the business

Strike out whichever is in applicable.

222. Form of tax clearance certificate under section 145.-

For the purposes of sub-section (3) of section 145, a tax clearance certificate shall be in the following form, namely:-

COUNTERFOIL OF TAX CLEARANCE CERTIFICATE UNDER SECTION,	TAX CLEARANCE CERTIFICATE UNDER SECTION 145 OF THE INCOME TAX ORDINANCE.																																										
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Book No. _____</td> <td style="width: 50%;">Serial No. _____</td> </tr> <tr> <td colspan="2">Name _____</td> </tr> <tr> <td colspan="2">Address _____</td> </tr> <tr> <td colspan="2">Nationality _____</td> </tr> <tr> <td colspan="2">Nature of business, profession or Vocation _____</td> </tr> <tr> <td colspan="2">Pakistan _____</td> </tr> <tr> <td colspan="2">Date of arrival in Pakistan _____</td> </tr> <tr> <td colspan="2">Date of departure _____</td> </tr> <tr> <td colspan="2">Destination _____</td> </tr> <tr> <td colspan="2">Certificate valid _____</td> </tr> <tr> <td colspan="2">Initials of _____</td> </tr> <tr> <td colspan="2" style="text-align: center;">Commissioner</td> </tr> <tr> <td colspan="2" style="padding-top: 10px;">Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.</td> </tr> </table>	Book No. _____	Serial No. _____	Name _____		Address _____		Nationality _____		Nature of business, profession or Vocation _____		Pakistan _____		Date of arrival in Pakistan _____		Date of departure _____		Destination _____		Certificate valid _____		Initials of _____		Commissioner		Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Book No. _____</td> <td style="width: 50%;">Serial No. _____</td> </tr> <tr> <td colspan="2">Income Tax Office _____</td> </tr> <tr> <td colspan="2">Date _____</td> </tr> <tr> <td colspan="2">This is to certify that _____ of _____ has no liability has made satisfactory arrangement for his/her liabilities under the Income Tax Ordinance, 2001 or the Income Tax Ordinance, 1979)</td> </tr> <tr> <td colspan="2" style="text-align: center; padding-top: 10px;">This Certificate is valid</td> </tr> <tr> <td colspan="2">_____</td> </tr> <tr> <td colspan="2" style="text-align: center;">Commissioner</td> </tr> <tr> <td colspan="2" style="padding-top: 10px;">Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.</td> </tr> </table>	Book No. _____	Serial No. _____	Income Tax Office _____		Date _____		This is to certify that _____ of _____ has no liability has made satisfactory arrangement for his/her liabilities under the Income Tax Ordinance, 2001 or the Income Tax Ordinance, 1979)		This Certificate is valid		_____		Commissioner		Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.	
Book No. _____	Serial No. _____																																										
Name _____																																											
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Pakistan _____																																											
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Certificate valid _____																																											
Initials of _____																																											
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Commissioner																																											
Signature/ left hand thumb of Application/ or person receiving the Certificate on behalf of the applicant.																																											

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1[223. Form of tax exemption certificate.-

On receipt of an application under rule 221, the Commissioner shall issue an exemption certificate under section 145 in the following form, namely:-

COUNTERFOIL OF TAX EXEMPTION CERTIFICATE UNDER SECTION 145	TAX EXEMPTION CERTIFICATE UNDER SECTION 145 OF THE INCOME TAX ORDINANCE, 2001																										
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Book No. _____</td> <td style="width: 50%;">Serial No. _____</td> </tr> <tr> <td colspan="2">Name _____</td> </tr> <tr> <td colspan="2">Address _____</td> </tr> <tr> <td colspan="2">Nationality _____</td> </tr> <tr> <td colspan="2">Nature of business, profession or vocation in Pakistan _____</td> </tr> <tr> <td colspan="2">Date of departure _____</td> </tr> <tr> <td colspan="2">Destination _____</td> </tr> <tr> <td colspan="2">Probable date of return to Pakistan _____</td> </tr> <tr> <td colspan="2">Certificate valid upto _____</td> </tr> </table>	Book No. _____	Serial No. _____	Name _____		Address _____		Nationality _____		Nature of business, profession or vocation in Pakistan _____		Date of departure _____		Destination _____		Probable date of return to Pakistan _____		Certificate valid upto _____		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Book No. _____</td> <td style="width: 50%;">Serial No. _____</td> </tr> <tr> <td colspan="2" style="text-align: center;">Commissioner</td> </tr> <tr> <td colspan="2">Division _____ Jurisdiction _____</td> </tr> <tr> <td colspan="2" style="text-align: center;">Signature/ left hand thumb of impression of Applicant/ or person receiving the certificate on behalf of the applicant.]</td> </tr> </table>	Book No. _____	Serial No. _____	Commissioner		Division _____ Jurisdiction _____		Signature/ left hand thumb of impression of Applicant/ or person receiving the certificate on behalf of the applicant.]	
Book No. _____	Serial No. _____																										
Name _____																											
Address _____																											
Nationality _____																											
Nature of business, profession or vocation in Pakistan _____																											
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Certificate valid upto _____																											
Book No. _____	Serial No. _____																										
Commissioner																											
Division _____ Jurisdiction _____																											
Signature/ left hand thumb of impression of Applicant/ or person receiving the certificate on behalf of the applicant.]																											
Initials of Commissioner																											
Signature/ left hand thumb of impression of Applicant/ or person receiving the certificate on behalf of the applicant.																											

¹ Rule 223 substituted by SRO 392(I)/2009, dated May 19, 2009.

- (i) they have not spent more than 90 days at a time in Pakistan; and
- (ii) they have not spent more than 90 days in any financial year in Pakistan.

¹[]

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²[224. Conditions for approval of leasing companies for claim of depreciation deduction.-

The following conditions shall be fulfilled by a leasing company or a modaraba to claim deduction for depreciation on lease of depreciable assets under this rule, namely:-

- (i) The leasing company is engaged principally in the business of leasing of assets and has been issued a licence by the Securities and Exchange Commission of Pakistan to operate under the terms and conditions specified therein; and
- (ii) the leasing company or a modaraba doing leasing business undertakes that where a motor vehicle is given on lease, the purchase value thereof shall be restricted to the amount specified in the Third Schedule to the Ordinance, for the purposes of claiming depreciation or the expenditure on such lease.]

225. Recognized Associations of Accountants for the purpose of section 223.-

The following bodies are recognized by the Board as associations of accountants for the purpose of section 223, namely:-

- (a) The Institute of Chartered Accountants in England and Wales;
- (b) The Institute of Chartered Accountants in Scotland;
- (c) The Institute of Chartered Accountants in Ireland;
- (d) The Society of Incorporated Accountants and Auditors, London; and
- (e) The Association of ³ [Chartered] Certified Accountants, United Kingdom.

¹ Omitted "(iii) passengers travelling by a pilgrim ship which sails direct from a Port in Pakistan to Jeddah."

² Rule 224 substituted by SRO 392(I)/2009, dated May 19, 2009.

³ Word inserted by SRO 590(I)/2004 dated July 07, 2004.

226. Appointment of valuers.-

- (1) A person desiring to be appointed as a valuer for the purposes of section 222 shall make an application to the Commissioner in duplicate setting out the fact or facts by virtue of which the person claims to be qualified for such appointment.
- (2) For the purpose of sub-rule (1) a person qualified for appointment as a valuer means a person who:-
 - (a) holds a degree or equivalent qualification in civil engineering or mechanical engineering or mechanical and electrical engineering from any University incorporated under any law for the time being or accredited or affiliated by any association of universities or college in force in Pakistan and Azad Kashmir or a like degree or qualification conferred by any foreign university incorporated by law of that country and recognized by a Pakistani University;
 - (b) holds an internationally recognized qualification in architecture equivalent to or comparable with the Associate- ship of Royal Institute of British Architects;
 - (c) having successfully completed a diploma course in architecture or civil engineering or mechanical engineering or mechanical and electrical engineering or automobile engineering from a recognized institution has worked with a qualified architect or engineer or in a Government or quasi-Government department for a period of three years;
 - (d) has held the insurance surveyor certificate issued by the department of Insurance for a period of five years;
 - (e) has retired after putting in satisfactory service in the ¹["Inland Revenue"] Department or the Customs Department or judiciary or in a revenue collecting agency of the Government for period of not less than ten years in a post or posts in a grade not less than Grade 17; or
 - (f) for the purpose of valuation of such assets as require specialized knowledge not available to persons qualified under clauses (a), (b), (c), (d) and (e) of this sub-rule, any person, who is in the opinion of the Commissioner is fit to be appointed as a valuer.
- (3) Notwithstanding anything contained in sub-rule (2), no person shall qualify for appointment as a valuer if the person-

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

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- (a) has been dismissed or removed from Government service;
 - (b) is an un-discharged insolvent;
 - (c) has been convicted of any offence under any law or has been found guilty of misconduct in his professional capacity which, in the opinion of the Commissioner, renders him unfit to ¹[be] registered as a valuer; or
 - (d) has been representing taxpayers before income tax authorities.
- (4) On receipt of an application under sub-rule (1), the Commissioner may make such inquiries or call for such further information or evidence as may be deemed necessary.
- (5) If the Commissioner is satisfied that a person should be appointed as a valuer for the purposes of section 222, the Commissioner shall notify the person in writing of the decision.
- (6) Where the Commissioner decides to refuse an application under this rule, the Commissioner shall give the applicant notice, in writing, of the decision including a statement of reasons for the decision.
- (7) The appointment of a value may be terminated by the Commissioner at his discretion at any time without assigning any reason and without any compensation.

²[227. Scale of remuneration, fees and allowances for a valuer.-

- (1) A valuer appointed under section 222 shall not be paid any retention fee but would be entitled to remuneration at the following scale:-

	Rs.
Where the value of assets does not exceed Rs.1,000,000/-	5,000/-
Where the value of assets exceeds Rs.1,000,000/- but does not exceed Rs.5,000,000/-	10,000/-
Where the value of assets exceeds Rs.5,000,000/- but does not exceed Rs.10,000,000/-	20,000/-
Where the value of assets exceeds Rs.10,000,000/-	30,000/-

¹ Substituted for "e" by SRO 392(I)/2009, dated May 19, 2009.

² Rule 227 substituted by SRO 392(I)/2009, dated May 19, 2009.

- (2) In addition to remuneration at the scale prescribed under sub-rule (1), a valuer shall be entitled to the following fee and allowance:-
- (a) a fee of Rs.500/- per day in the event of attendance before the Appellate Tribunal in connection with the valuation made in any case; and
 - (b) traveling expenses to which a Government servant in BPS-17 is entitled.]

228. Valuation of assets.-

- ¹[(1) The valuation of immovable property for the purposes of section 111 shall be taken to be-
- ²(a) the fair market value of immovable property shall be the value notified by the Board under sub-section (4) of section 68, in respect of area or areas specified in the said notifications;
 - (b) if the fair market value of any immovable property of any area or areas has not been determined by the Board in the notification referred to in sub-section (4) of section 68, the fair market value of such immovable property shall be deemed to be the value fixed by the District Officer (Revenue) or provincial or any other authority authorized in this behalf for the purposes of stamp duty; and
 - (c) in the case of agricultural land, the value shall be equal to the average sale price of the sales recorded in the revenue record of the estate in which the land is situated for the relevant period or time;
 - (d) if in a case sale price recorded in the instrument of sale of any property is higher than the fair market value as determined under clauses (a), (b) and (c), the applicable price shall be higher of the two; and

¹ Sub-rule (1) substituted by SRO 392(I)/2009, dated May 19, 2009.

² Clauses (a), (b) and (c) substituted by the S.R.O. 978(I)/2016 dated 18.10.2016. Substituted clauses read as follows:-

- (a) in the case of open plot, the value determined by the development authority or government agency on the basis of the auction price in respect of similar plots in the area where the plot in question is situated or in case where such value is not determined, the value fixed by the District Officer Revenue or provincial authority authorized in this behalf for the purposes of stamp duty;
- (b) in the case of agricultural land, the value equal to the average sale price of the sales recorded in the revenue record of the estate in which the land is situated for the relevant period or time; or
- (c) in the case of constructed immovable property, value shall be determined at the fair market value as defined in section 68 or the value fixed by the District Officer (Revenue) whichever is higher.”

- (e) in the case of sale price of any auctioned property or the fair market value as determined under clauses (a), (b) and (c), the higher price shall be applicable.]]
- (2) For the purposes of section 111 and subject to sub-rule (2), the value of motor cars and jeeps shall be determined in the following manner, namely:-
 - (a) the value of the new imported car or jeep shall be the C.I.F. value of such car or the jeep, as the case may be, plus the amount of all charges, customs-duty, sales tax, levies, octroi fees and other duties and taxes leviable thereon and the costs incurred till its registration;
 - (b) the value of a new car or jeep purchased from the manufacturer or assembler or dealer in Pakistan, shall be the price paid by the purchaser, including the amount of all charges, customs-duty, sales tax and other taxes, levies, octroi, fees and all other duties and taxes leviable thereon and the costs incurred till its registration;
 - (c) the value of used car or jeep imported into Pakistan shall be the import price adopted by the customs authorities for the purposes of levy of customs-duty plus freight, insurance and all other charges, sales tax, levies octroi, fees and other duties and taxes leviable thereon and the costs incurred till its registration;
 - (d) the value of a car or jeep specified in clause (a), (b) and (c) at the time of its acquisition shall be the value computed in the manner specified in the clause (a), (b) or (c), as the case may be, as reduced by a sum equal to ten percent of the said clause for each successive year, upto a maximum of five years; or
 - (e) the value of a used car or jeep purchased by an assessee locally shall be taken to be the original cost of the car or the jeep determined in the manner specified in clause (a), (b) or (c), as the case may be, as reduced by an amount equal to ten percent for every year following the year in which it was imported or purchased from a manufacturer.
- (3) In no case shall the value be determined at an amount less than fifty percent of the value determined in accordance with clause (a), (b) or (c) or the purchase price whichever is more.
- (4) For the purposes of section 61, the value of any property donated to a non-profit organization shall be determined in the following manner, namely:-

- (a) the value of articles or goods imported into Pakistan shall be the value determined for the purposes of levy of customs duty and the amount of such duty and sales tax, levies, fees, octroi and other duties, taxes or charges leviable thereon and paid by the donor;
- (b) the value of articles and goods manufactured in Pakistan shall be the price as recorded in the purchase vouchers and the taxes, levies and charges leviable thereon and paid by the donor;
- (c) the value of articles and goods which have been previously used in Pakistan and in respect of which depreciation has been allowed, the written down value, on the relevant date as determined by the Commissioner;
- (d) the value of a motor vehicle shall be the value as determined in accordance with rule; and
- (e) the value of articles or goods other than those specified above, shall be the fair market value as determined by the Commissioner.

229. Filing of returns, statements and documents and issuance of orders, notices through computers.-

- (1) Notwithstanding anything contained in these rules taxpayer or any person responsible for furnishing the prescribed statements or returns may furnish such statement or return, on computer media and in such language, program arrangement and data formats and representations which are compatible with those of the ¹["Inland Revenue"] Department and any other technical specification as the ²[Federal Board of Revenue] may prescribe; accompanied by a certificate in the following form and duly signed by the person authorized to sign such statement or return or the department may issue notice orders, or communication or production of documents in appeals or courts taken through computers or scanning images duly certified, namely:-

¹ The words "Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "RCIT or Committees" by SRO 392(I)/2009, dated May 19, 2009.

CERTIFICATE

I, _____ S/o. _____ do hereby certify that the data and information contained in the enclosed disk, diskette, tape or cartridge or scanning image or electric communication is complete, correct and true to the best of my knowledge and belief.

I, further certify that the return of income contained in the aforementioned media have been duly verified and affirmed to be true by the respective assessee.

Signature _____

Name. (in block letters) _____

Designation _____

Date _____

- (2) Notwithstanding anything contained in these rules, any order required to be made or notice to be issued or assessment or computation made, or document required to be prepared or issued under the Ordinance may be generated through the computer system and no such order, notice, assessment, computer document shall require the signature of the concerned officer whose name and designation is specified on the aforementioned documents.

230. Charges for various forms.-

The following forms shall be provided after 30th June, 2002 on payment as mentioned against each:-

Form	Charge
(i) Form of return of total income.	Rupees Five each.
(ii) Form of Wealth statement under section 116 of the Income Tax Ordinance.	Rupees Five each.

¹ []

²[231. Computation of export profits attributable to export sales.-

- (1) Where a taxpayer exports any goods manufactured in Pakistan, the taxpayer's profits attributable to export sales of such goods shall be computed in the following manner, namely:-

¹ Rule 231 omitted by SRO 392(I)/2009, dated May 19, 2009.

² Rule 231 inserted by SRO 58(I)/2010, dated February 02, 2010.

- (a) where a taxpayer maintains separate accounts of the business of export of goods manufactured in Pakistan, the profits of the export business shall be taken to be such amount as may be determined by the Commissioner in accordance with the provisions of Ordinance on the basis of such accounts; or
 - (b) in other cases, the profits of such business shall be taken to be an amount which bears to the total profits of the business of the taxpayer from the sale of goods, the same proportion as the export sales of goods manufactured in Pakistan bear to the total sales of goods.
- (2) For the purpose of sub-rule,-
- (a) the expression "export sales" means the f.o.b. price of the goods exported;
 - (b) the expression "total sales" means,-
 - (i) the aggregate of export sales as determined under clause (a);
 - (ii) the ex-factory price of goods sold in Pakistan, where the goods exported out of Pakistan were manufactured by the exporter; or
 - (iii) the ex-godown price of goods sold in Pakistan, in other cases.]

¹[231A. Procedure for issuance of advance ruling under section 206A.-

- (1) A non-resident person desiring an advance ruling under section 206A of the Ordinance, 2001 (XLIX of 2001) shall make an application to the Federal Board of Revenue in the following form set out in the Schedule below.
- (2) The application under sub-section (1) shall be considered by a Committee consisting of the following members, namely:-
 - (a) Chairman, Federal Board of Revenue Chairman
 - (b) Member ²["(Inland Revenue)"], FBR Member
 - (c) ³["Nominee of the Law and Justice Division not below the rank of BPS-21"] Member
- (3)

¹ Rule 231A and 231B inserted by SRO 130(I)/2004, dated February 27, 2004.

² The words and brackets "(Direct Taxes)" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The expressions substituted by SRO 68(I)/2020 dated 31st January 2020 the substituted expressions read as "Senior Joint Secretary, Law, Justice and Human Rights Division."

The Committee may obtain comments of the Commissioner ¹[] concerned and, if it considers necessary, advice of a legal expert on the application and decide the issue, as it may deem appropriate, in a joint sitting or through circulation amongst its members.

- (4) Advance ruling for the purposes of this rule means determination by the Committee in relation to the transaction which has been undertaken or is proposed to be undertaken by a non-resident person the question of law specified in the application.
- (5) The advance ruling shall be binding on the Commissioner only in respect of the specific transaction on which such advance ruling is issued. The advance ruling shall continue to remain in force unless there is a change in facts or in the law on the basis of which the advance ruling was pronounced.
- (6) The copy of the advance ruling pronounced by the Federal Board of Revenue shall be provided to the applicant and to the Commissioner ²[] having jurisdiction over the case.
- (7) Notwithstanding anything contained in this rule, the advance ruling shall cease to be binding on the Commissioner, if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of the transaction on which advance ruling was issued.
- (8) An application filed under this rule shall be disposed of not later than ninety days of its receipt.

231B. Withdrawal of application.-

The applicant may withdraw the application made under rule 231A at any time before the advance ruling is issued.

SCHEDULE

[See sub-rule (1)]

**Application for advance ruling under section 206A
of the Income Tax Ordinance, 2001**

To

The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

¹ The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "of Income Tax" omitted by SRO 1218(I)/2015 dated 08.12.2015.

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The undersigned being duly authorized hereby apply on behalf of _____ (name of the non-resident) for advance ruling under section 206A of the Income Tax Ordinance, 2001 (XLIX of 2001).

2. Necessary details of the transaction are set out below and in the Annexure to this application.

3. The following documents as required under rule 231A of Income Tax Rules, 2002 are enclosed:-

- (a) _____
- (b) _____
- (c) _____
- (d) _____
- (e) _____

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Annexure

[See paragraph 2 of the Schedule]

- (1) Name of the non-resident person (in block letters) _____
- (2) Permanent address and telephone and fax numbers of the non-resident person (in block letters) _____
- ¹[]
- ²[]
- (5) Country of origin _____
- (6) National Tax Number _____
- (7) The following is the statement of the relevant facts of the transaction having bearing on the question(s) on which the resolution is required (Please annex extra sheet, if required):

¹ Serial (3) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted serial read as under: "(3) Address in Pakistan _____"

² Serial (4) omitted by SRO 1218(I)/2015 dated 08.12.2015. The omitted serial read as under: "(4) Telephone Number _____ Fax Number _____"

- (8) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) on which advance ruling is required (Please annex extra sheet, if required) is as follows:-
- (9) The undersigned, solemnly declare that :-
- (a) full and true particulars of the transaction relevant for the purposes of advance ruling applied for have been disclosed and no material aspect affecting the determination of the application of the Income Tax Ordinance, 2001, in this behalf has been withheld; and
- (b) that the above issue(s) is/ are not pending before any Income Tax Authority, Appellate Tribunal or Court for adjudication.

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Address in Pakistan _____

Telephone No. _____

Fax No. _____]

¹[**231C. Alternative dispute resolution.**— (1) This rule shall apply to all cases of disputes brought or specified for resolution under section 134A.

¹ Rule 231C substituted through SRO 69(I)/2019 dated 24th January, 2019, substituted rule 231C read as follows:

¹ [**231C. Income tax ¹[alternative] dispute resolution.**-

- (1) This rule shall apply to all cases of disputes brought or specified for resolution under section 134A.
- (2) In this rule, unless there is anything repugnant in the subject or context,-
- (a) "applicant" means a person or a class or persons who has brought a dispute for resolution under section 134A;
- (b) "Board" means the Federal Board of Revenue.
- (c) "Committee" means a Committee constituted under sub-section (2) of section 134A; and
- (d) "dispute" means any matter of income tax pertaining to liability of income tax, admissibility of refund, waiver or fixation of penalty or fine, relaxation of any period or procedural and technical condition as specified in sub-section (1) of section 134A.
- (3) Any person or class of persons interested for resolution of any dispute under section 134A shall submit a written application for alternative dispute resolution to the Board in the form as set out in the Schedule below.
- (4) The Board, after examination of the contents of an application by a taxpayer and facts stated therein and on satisfaction that the application may be

referred to a Committee for the resolution of the hardship or dispute, shall constitute a Committee consisting of the following members, namely:-

- (a) the ¹["Chief Commissioner"], Large Taxpayers Unit or Commissioner, Medium Taxpayers Unit or any other Commissioner or officer of the ¹["Inland Revenue Department"] nominated by the Board;
 - (b) a Fellow of Chartered Accountants, registered with the Institute of Chartered Accountants of Pakistan or an Associate of Cost and Management Accountant, an advocate of High Court or Income Tax Practitioner ¹[]; and
 - (c) a reputable taxpayer.
- (5) The Board may appoint one of the members of the Committee to be its Chairman.
- (6) An application filed under this rule may be disposed of by the Committee within thirty days of its constitution:
Provided that the time so specified may, if requested by the Chairman of the Committee for reasons to be recorded in the request, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.
- (7) The Chairman of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may inter-alia, include the following, namely:-
- ¹[(a) to decide about the place of sitting of the Committee, in consultation with the ¹["Chief Commissioner"] Regional Tax Office, or as the case may be, the ¹["Chief Commissioner"] Large Taxpayer Unit;]
 - (b) to specify date and time for conducting proceedings by the Committee;
 - (c) to supervise the proceedings of the Committee;
 - (d) to issue notices by courier or registered post or electronic mail to the applicant;
 - (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;
 - (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
 - (g) to consolidate recommendations of the Committee and submission of a conclusive report to the Board; and
 - (h) for any other matter covered under these rules.
- (8) The Committee may conduct inquiry, seek expert opinion, direct any ¹[" officer of Inland Revenue"] or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.
- (9) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to formulate its recommendations in respect of any matter specified in sub-section (1) of section 134A.
- (10) The applicant may withdraw the application made under sub-rule (3) of these rules at any time before the Committee submits its recommendations to the Board.
- ¹ [***]
- (12) The Chairman of the Committee shall send a copy of the recommendations of the Committee to the Board, applicant and the concerned Commissioner, simultaneously.
- (13) The Board on its own motion or on the request of the applicant, may refer back the recommendations of the Committee for rectification of any mistake apparent from record or for reconsideration of the facts or law, as the case may be, not considered earlier by the Committee.
- (14) The Committee after rectification of the mistake or reconsideration of the facts or law as aforesaid shall furnish to the Board its fresh or amended recommendation within such period as specified by the Board.
- (15) The Board, after examining the recommendations of the Committee shall finally

decide the dispute or hardship and make such orders as it may deem fit for the resolution of the dispute or hardship '[within ninety days of receipt of such recommendations,] under intimation to the applicant, Chairman of the Committee and the concerned Commissioner:

Provided that the resolution reached by the taxpayer and the Board shall not bind them for tax year not covered by the agreement. Any such resolution shall not be used as precedent, except as provided in the agreement.

- (16) The copy of order passed by the Board shall be provided to the applicant and to the Commissioner having jurisdiction over the case for modification of all decisions, orders and judgments passed in respect of the said dispute or hardship, within such period as may be specified by the Board in the order.
- (17) On receipt of the Board's order as aforesaid, the Concerned Commissioner shall implement the order in such manner and within such period as may be specified by the Board in the order.
- (18) Notwithstanding anything contained in this rule an order passed by the Board shall cease to exist if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of dispute or hardship on which the said order was passed and all decisions, orders and judgments modified under the said order shall deemed to be re modified.

THE SCHEDULE

[See sub-rule (3)]

Application for ¹[alternative] dispute resolution under section 134A of the Income Tax Ordinance, 2001

To
The Chairman,
Federal Board of Revenue,
Islamabad
Dear Sir,

The undersigned being duly authorized hereby apply _____ (name and address of the applicant) for dispute to hardship resolution under section 134A of the Income Tax Ordinance, 2001 (XLIX of 2001).

- 2. Necessary details of the dispute or hardship are set out below and in the annexure to this application.
- 3. A request is made to constitute a Committee as provided under sub-rule (4) of rule 231C of Income Tax Rules, 2002.
- 4. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.
 - (a) _____
 - (b) _____
 - (c) _____

Yours faithfully,

Signature _____
Name (in block letters) _____
NTN _____
Address _____
Date _____

Annexure

[See paragraph 2 of the Schedule]

- (1) Name of the applicant (in block letters) _____

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- (2) In this rule, unless there is anything repugnant in the subject or context,-
- (a) "applicant" means an aggrieved person or a class or persons ¹[in case identical issues are involved] who has brought a dispute for resolution under section 134A;
 - (b) "Committee" means a Committee constituted under sub-section (2) of section 134A; and
 - (c) "dispute" means any grievance of the applicant pertaining to—
 - (i) the liability of tax against the aggrieved person, or admissibility of refunds, as the case may be;
 - (ii) the extent of waiver of default surcharge and penalty; or

-
- (2) National tax number _____
- (3) Address of the applicant _____
- (4) Telephone Number _____ Fax Number _____
- ¹[(4A) Tax year to which the dispute or hardship relates _____]
- (5) The Commissioner with whom a dispute has arisen _____
- (6) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the question(s) on which the resolution is required (Please annex extra sheet, if required):-
- (7) Statement containing the applicant's interpretation of law or facts, as the case may be in respect of question(s) on which resolution is required (Please annex extra sheet, if required) is as follows:-
- (8) The extent or the amount of tax which the applicant agrees to pay, if any.
- (9) The undersigned, solemnly declare that,-
- (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under the Income Tax Ordinance, 2001, in this behalf has been withheld;
 - (b) that the above issue(s) is/are pending before___(name of the appellate forum, ITAT or court)/ not pending before any forum, ITAT, High Court or Supreme Court of Pakistan for adjudication¹[.]

¹[]

Yours faithfully,

Signature _____
Name (in block letters) _____
Designation _____
Date _____]

¹ The words inserted through SRO 845(I)/2020 dated 10th September, 2020

- (iii) any other specific relief required to resolve the grievance as specified in sub-section (1) of section 134A.
- (3) Any person or class of persons interested for resolution of any dispute under section 134A shall submit a written application for alternative dispute resolution to the Board in the form as set out in Part I of the Schedule to this rule.
- (4) The Board, after examination of the contents of an application by a taxpayer and facts stated therein and on satisfaction that the application may be referred to a Committee for the resolution of the hardship or dispute, shall appoint and notify a Committee, within a period of sixty days from the receipt of application specified under sub-rule (3), consisting of the following members, namely:-
 - (a) an officer of Inland Revenue not below the rank of Commissioner to be nominated by the Board;
 - (b) a person nominated by the applicant in the form mentioned in sub-rule (3) from a panel notified by the Board, comprising—
 - (i) senior chartered accountants and senior advocates having experience in the field of taxation; and
 - (ii) reputable businessmen as nominated by Chambers of Commerce and Industry; and
 - (c) a retired judge not below the rank of District and Sessions Judge, to be nominated under sub-rule (5).
- (5) The members of the Committee appointed under clauses (a) and (b) of sub-rule (4) shall decide through consensus the third member for nomination under clause (c) of sub-rule (4) from a list notified by the Board, whereafter, the appointment of the three-member Committee shall be notified by the Board.
- (6) The Board shall notify a panel of a retired judge not below the rank of District and Sessions Judge, senior chartered accountants, senior advocates and reputable businessmen in accordance with eligibility criteria specified in Part II of the Schedule to this rule.
- (7) The retired judge appointed under clause (c) of sub-rule (4) shall be the Chairperson of the Committee.
- (8) After notification of the Committee under sub-rule (5), the applicant or the Commissioner or both, as the case may be, shall withdraw any appeal relating to the dispute pending before any court of law or an appellate authority in the form as set out in Part III of the Schedule to this rule.

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- (9) The Committee appointed and notified under sub-rule (4) shall commence proceedings after receipt of order of withdrawal of appeal from the Board.
- (10) The Chairperson of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may, *inter-alia*, include the following, namely:-
- (a) to decide about the place of sitting of the Committee, in consultation with the Chief Commissioner having jurisdiction over the applicant;
 - (b) to specify date and time for conducting proceedings by the Committee;
 - (c) to supervise the proceedings of the Committee;
 - (d) to issue notices by courier or registered post or electronic mail to the applicant;
 - (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;
 - (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
 - (g) to consolidate decision of the Committee and communicate it to the Board, the Commissioner and the applicant; and
 - (h) for any other matter covered under these rules.
- (11) The Committee may conduct inquiry, seek expert opinion, direct any officer of Inland Revenue or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.
- (12) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to decide the matter specified in sub-section (1) of section 134A.
- (13) Decision of its majority members shall be construed decision of the Committee and the Committee shall decide the dispute within one hundred and twenty days from the date of receipt of order of withdrawal from the Board mentioned in sub-rule (9) and communicate the same to the Board, the Commissioner and the applicant.
- (14) The decision of the Committee under sub-rule (13) shall be binding on the Commissioner and the aggrieved person.

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- (15) On receipt of the Committee's decision, the applicant shall make payment of income tax and other taxes as specified by the Committee in its decision and the Commissioner shall modify order as per decision of the Committee.
- (16) The Chairman of the Committee appointed under sub-rule (7) shall be paid a lump sum one-time remuneration of seventy five thousand rupees or four percent of the disputed tax demand, whichever is less.
- (17) The member of the Committee appointed under clause (b) of the sub-rule (4) shall be paid a lump sum one-time remuneration of fifty thousand rupees or three percent of the disputed tax demand, whichever is less.
- (18) The remuneration specified in sub-rules (16) and (17) shall be paid by the Board from its budget allocation within fifteen days of the receipt of the order under sub-rule (13).

THE SCHEDULE

Part I

[see sub-rule (3)]

**Application for Alternative Dispute Resolution
under section 134A of the Income Tax Ordinance, 2001**

To,
The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

The undersigned being _____ (name and address of the applicant) duly authorized hereby apply for hardship and dispute resolution under section 134A of the Income Tax Ordinance, 2001(XLIX of 2001).

2. Necessary details of the dispute or hardship are set out below and in the Annexure to this application.

3. A request is made to constitute a Committee as provided under sub-rule (4) of rule 231C of Income Tax Rules, 2002.

4. As provided in clause (ii) of sub-section (2) of section 134A read with clause (b) of sub-rule (4) of rule 231C, I hereby nominate Mr/Ms_____ (name and address of the senior chartered accountant or senior advocate or reputable businessman from a panel notified by the Board).

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5. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
- (b) _____
- (c) _____

Yours faithfully,

Signature _____
Name (in block letters) _____
NTN _____
Address _____
Date _____

Annexure

[see paragraph 2 of the Schedule]

- (1) Name of the applicant (in block letters) _____
- (2) National tax number _____
- (3) CNIC (for individuals) _____
- (4) Address of the applicant _____
- (5) Telephone Number _____ e-mail address _____
Fax Number _____
- (6) Tax year to which the dispute or hardship relates _____
- (7) The Commissioner with whom a dispute has arisen _____
- (8) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the questions on which the resolution is required (Please annex extra sheet, if required):-

- (9) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of questions on which resolution is required (Please annex extra sheet, if required) is as follows:-

- (10) The extent or the amount of tax which the applicant agrees to pay, if any.
Rs. _____
- (11) The undersigned, solemnly declares that-

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- (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under the Income Tax Ordinance, 2001 (XLIX of 2001), in this behalf has been withheld;
- (b) the above issues are pending adjudication before (name of the appellate forum, ATIR or Court)/ not pending before any forum, ATIR, High Court or Supreme Court of Pakistan.

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Date _____

Part II

[see sub-rule (6)]

Following shall be the eligibility criteria for a retired judge not below the rank of a District and Session judge, Chartered Accountant, Advocate and reputable businessman.—

- (i) The retired Judge not below the rank of District Session Judge shall have at least fifteen years experience of tax practice or tax adjudication, and shall not be more than sixty five years old.
- (ii) The Chartered Accountant shall be a member of Institute of Chartered Accountants of Pakistan and shall have minimum ten years experience of practice as a chartered accountant with at least five years of tax related practice and shall have in depth understanding of complex tax issues. He shall not be more than sixty five years old.
- (iii) The advocate shall hold degree in LL.B from a recognized Institute having in depth understanding of complex tax issues and shall have at least two reported tax cases or three other reported cases or five unreported cases of appellate tribunal inland revenue or higher courts. He shall have a minimum ten years experience including at least five years tax related practice and shall not be more than sixty five years old.
- (iv) A reputable businessman shall have a Master Degree from Higher Education Commission recognized University or Foreign University

with in depth understanding of complex tax issues and shall be a proprietor or director or partner of a business concern having a turnover of over one hundred million rupees in each of the past three years. He shall not be more than sixty five years old.

Part III

[see sub-rule (8)]

**Before The [mention the respective appellate authority]
ITA No. / ITRA No / CA No. [mention whichever is applicable]**

Name of the Appellant / Respondent [mention whichever is applicable]
Address

Versus

Name of the Appellant / Respondent [mention whichever is applicable]
Address

Subject: APPLICATION FOR WITHDRAWAL OF APPEAL UNDER SUB-SECTION (3) OF SECTION 134A OF THE INCOME TAX ORDINANCE, 2001

Respectfully submitted,

1. That the appellant's appeal or reference application or civil appeal [mention whichever is applicable] in ITA No. / ITRA No / CA No [mention whichever is applicable] is pending.
2. That the appellant has filed an application to the Federal Board of Revenue for constitution of Alternative Dispute Resolution Committee under section 134A of the Income Tax Ordinance, 2001 read with rule 231C of the Income Tax Rules, 2002 and on appellant's application, the Federal Board of Revenue has constituted a Committee for resolution of the appellant's dispute.
3. That under the provision of sub-section (3) of section 134A of the said Ordinance read with sub-rule (8) of rule 231C of Income Tax Rules, 2002 the appellant withdraws the aforesaid appeal or reference application or civil appeal as ITA No. / ITRA No. / CA No. [mention whichever is applicable].
4. Therefore it is prayed that the aforesaid appeal or reference application or civil appeal may be disposed of as withdrawn and an original certified order of withdrawal under sub-section (4) of section 134A of the aforesaid Ordinance may kindly be communicated to the Member (Inland Revenue Operations), Federal Board of Revenue without prejudice to reinstatement of appellant's aforesaid appeal or reference application or civil appeal under sub-section (8) of section 134A of the aforesaid Ordinance if the respondent doesn't withdraw appeal, if any, or the Committee constituted under section 134A fails to make a decision within the stipulated time.

Applicant

Signature
Name
Complete Address]

¹[231D. Procedure for group taxation under section 59AA.-

- (1) For the purposes of this rule, a 100% owned company shall be a subsidiary company where another company, herein-referred to as "holding company", owns all equity shares of such company except those held by nominees to meet the statutory requirements of the Companies Ordinance, 1984 (XLVII of 1984).
- (2) A holding company and each of its subsidiary companies of 100% owned group which fulfill the conditions specified in section 59AA shall make separate application containing declaration of irrevocable option for group taxation as one fiscal unit to the concerned Commissioner in the form as set out in the Schedule below within the first quarter of the tax year for which group taxation is opted for.
- (3) The application shall be signed, in the case of a holding company, by the Chief Executive Officer of the holding company and in the case of a subsidiary company the Chief Executive Officer of the subsidiary company, identifying the Commissioner having jurisdiction over the holding company or as the case may be, subsidiary company, National Tax Number and Corporate Registration Number.
- (4) The holding company as well as each subsidiary company shall furnish a certificate issued by the Securities and Exchange Commission of Pakistan verifying that the company has been complying with the Code of Corporate Governance as notified from time to time by the SECP.
- (5) The return for the tax year following the option for group taxation shall be prepared as one fiscal unit under the name of the holding company and the tax liability shall be discharged or the refund shall be claimed respectively as if the business of the subsidiary companies were the business of the holding company. However, for that purpose, no effect shall be taken for losses including unabsorbed depreciation of subsidiary companies for the tax year prior to the exercise of option for group taxation. Along with the group return, copies of audited accounts of every company in the group shall be attached.
- (6) On option for group taxation under sub-section (2) of section 59AA, the subsidiary companies shall furnish their returns of income in their respective tax jurisdiction along with a copy of application for group taxation for record and future adjustments and intimating non-taxability of the returned income. The subsidiary companies shall also intimate

¹ Rule 231D inserted by SRO 392(I)/2009, dated May 19, 2009.

to the Commissioner having jurisdiction over the holding company regarding their option for group taxation.

- (7) Taxation matters relating to the period prior to the adoption of one fiscal unit shall continue to be dealt with by the Commissioner having jurisdiction over the subsidiary company.
- (8) In case, there is divestment of a subsidiary company and the provisions of group taxation become inapplicable, no effect shall be taken for group taxation during the year of disposal.
- (9) All the provisions of the Ordinance, including withholding provisions as applicable on a holding company shall mutatis mutandis apply to a subsidiary company during the period when the group is taxed as one fiscal unit. Each company shall file independent withholding statements as required under the provisions of the Ordinance.
- (10) The relief under group taxation shall be limited only to those companies which are locally incorporated under the Companies Ordinance, 1984 (XLVII of 1984).
- (11) All companies opting for group taxation under section 59AA shall have the similar accounting period for computation of income.
- (12) The transaction by any company within the group and with its associated companies shall be carried out and recorded on arm's length basis.

SCHEDULE

(See sub-rule (2) of rule 231D)

**APPLICATION/ DECLARATION FOR GROUP TAXATION
UNDER SECTION 59AA OF THE INCOME TAX ORDINANCE, 2001**

To,
The Commissioner,

Dear Sir,

I _____ S/O _____ being
Chief Executive of M/s. _____
(Name/ NTN and address of the holding company or as the case may be
subsidiary company) duly authorized in this regard hereby apply on behalf of the
aforesaid company for group taxation under section 59AA of the Income Tax
Ordinance, 2001, in respect of the following companies of the group:-

S.No.	Name of the company	Address (Head Office/ postal)	NTN No.	Incorporation No.	Whether holding or subsidiary company	Commissioner having jurisdiction over holding/ subsidiary company
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2. The following documents are attached:-

- (i) Copies of incorporation certificates of the above mentioned companies seeking group taxation;
- (ii) Copy of the certificate issued by the SECP (as set out in Annexure to this Schedule) confirming that the company had complied with corporate governance requirements, as notified by the SECP, and are not defaulters of any rules or regulations.

3. It is declared that,-

- (i) the company asks for irrevocable option for group taxation as one fiscal unit;
- (ii) the companies in the group are locally incorporated under the Companies Ordinance, 1984; and
- (iii) the company complies with corporate governance requirements as notified by the Securities and Exchange Commission of Pakistan from time to time.

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4. Further I certify that to the best of my knowledge and belief the information given in the application is correct and complete in accordance with the provisions of section 59AA of the Income Tax Ordinance, 2001.

Yours faithfully,

Signature _____

Name (in block letters) _____

CNIC _____

Designation _____

Date _____

ANNEXURE

(See paragraph 2(ii) of the Schedule)

CERTIFICATE FROM THE SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

It is certified that M/s. _____, incorporated at No. _____ dated _____ is a holding company having 100% share of the following subsidiary companies, namely:-

- (a) _____
- (b) _____
- (c) _____
- (d) _____

And the holding company and its subsidiary companies (mentioned above) have not violated any corporate governance requirements notified by the SECP from time to time, and the said companies are entitled to avail group taxation under section 59AA of the Income Tax Ordinance. The SECP shall also inform the ¹ [“Commissioner of Inland Revenue”] concerned, if any code of corporate governance is violated by the holding company or its subsidiary companies mentioned above availing the benefit of group taxation under section 59AA of the Income Tax Ordinance, 2001

Signature _____

Name of the issuing authority _____

Seal/Stamp _____

Date: _____

¹ The words “Commissioner of Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹["**231E.- Special Audit Panel.**-(1) This rule shall under section 177 of the Ordinance apply to all cases for conducting audit by the special audit panel as determined by the Commissioner in the light of sub-section (1B) of section 210 of the Ordinance.

(2) The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following, namely:-

- (a) an officer or officers of Inland Revenue;
- (b) a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);
- (c) a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or
- (d) any other person as directed by the Board.

(3) Board shall invite firm of Chartered Accountant or Cost and Management Accountant through advertisement and shall determine their eligibility and remuneration on case to case basis or on the basis as determined by the Board.

(4) Special audit panel shall conduct audit, including a forensic audit of the income tax affairs of:-

- (a) any person, or
- (b) classes of persons

(5) The Commissioner shall determine the scope of audit under sub-rule (4) on case- to-case basis.

(6) Special audit panel shall be headed by a chairperson who shall be an officer of Inland Revenue.

(7) The chairperson of special audit panel shall be responsible for the procedure which may inter-alia include the following, namely:-

- (a) to decide in consultation with the Commissioner about the place of sitting of the special audit panel;
- (b) to specify date and time for conducting audit;
- (c) to supervise the proceedings of audit;
- (d) to issue notices by courier or registered post or electronic mail to the taxpayer under audit;
- (e) to requisition and produce records, documents, information from the taxpayer under audit and from other persons in respect of the taxpayer under audit; and
- (f) to ensure attendance of the taxpayer for hearing in person or through an advocate or representative.

¹ Inserted by the SRO 31(I)/2016 dated 13.01.2016.

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(8) The special audit panel may conduct inquiry or seek expert opinion as may be considered necessary.

(9) Powers under section 175 and 176 of the Ordinance for conducting audit under sub-section (11) of section 177 of the Ordinance shall be exercised by an officer or officers of Inland Revenue.

(10) Audit proceedings shall not be held invalid in case of absence of any member of the panel, other than chairperson.

(11) The chairperson shall consolidate audit findings and get signatures of all other members of the panel for further action in light of sub-section (6) or sub-section (14) of section 177 of the Ordinance as deemed fit.

(12) In case of difference of opinion among members of the special audit panel, the audit findings of majority members would carry weight, and the chairperson shall proceed as per sub-rule (11). In case the majority members do not include chairperson, then the special audit panel shall send the report of difference of opinion to the Commissioner and the Commissioner may decide either to constitute new special audit panel or send the said report to another officer or officers of Inland Revenue. The audit findings either from the new special audit panel or from another officer or officers of Inland Revenue would suffice for further actions under sub-rule (11).

(13) Audit proceedings under sub-rule (12) shall include the taxpayer's record, documents, statements and difference of opinion by previous special audit panel and opportunity of being heard to the taxpayer under audit.”]

1[“231F.- Selection and conduct of audit.-(1) This rule shall apply to selection of cases for audit by the FBR under section 214C of the Income Tax Ordinance, 2001 (XLIX of 2001).

(2) The following steps shall be followed for selection of cases for audit through a computer ballot on random and parametric selection basis for tax years mentioned therein, namely:-

- (a) data of all returns (e-filed and manually filed) shall be utilized as a basic data;
- (b) the Board shall decide the cases of persons or classes of persons which are to be excluded from audit selection and such exclusions shall be publicized each year through FBR's web-portal for information, prior to the process of balloting or selection;

¹ Inserted by the SRO 131(I)/2016 dated 18.02.2016.

- (c) cases falling under exclusions shall be identified and such cases shall be excluded from the data to be used for balloting;
 - (d) the data of the remaining cases shall be utilized for computer ballot for audit selection;
 - (e) for each tax year cases for audit shall be selected in accordance with the predetermined percentage, to be publicized through FBR's web-portal, and prior to the balloting process, each year;
 - (f) immediately after computer ballot, the lists of selected case shall be generated and placed on FBR's web-portal;
 - (g) the whole balloting system for audit selection shall be based only on the NTN/ CNICs of the filers;
 - (h) the NTN and CNICs of the cases selected for audit shall be communicated to concerned RTOs and LTUs as per their respective jurisdictions;
 - (i) for the purpose of selection of cases on parametric basis, risk parameters for persons or classes or persons to be used for balloting, wherever necessary, shall be determined by the Board, as under:-
 - (A) risk parameters for persons or classes of persons to be used for balloting shall be determined by the Board;
 - (B) audit selection parameters may be based upon the following:-
 - (I) financial ratios for the year viz a viz the history of the case;
 - (II) financial ratios viz a viz industrial, sectoral or national ratios;
 - (III) industrial comparisons or bench marks;
 - (IV) quantum of losses or refunds beyond certain thresholds; or
 - (V) compliance history; and
 - (j) computer balloting process in both categories of selection for audit shall be held in the presence of representatives from Chambers of Commerce and Industries and representatives of Tax Bar Associations.
- (3) The cases selected for audit by the Board shall be processed and the Commissioner Inland Revenue concerned shall issue intimation letter to the taxpayer about the selection of his case for audit with the following details:-
- (a) section under which selection has been made;
 - (b) tax year for which the case has been selected for audit;
 - (c) mode of selection whether random or parametric;
 - (d) compliance requirements on the part of taxpayer e.g.-
 - (i) provision of prescribed books of accounts;
 - (ii) supporting information and documents, etc;

(iii) computerized data, access to computerized data or provision of attested hard copies of computerized data.

(4) On completion of examination of books of accounts, data or information under this rule the discrepancies, if found, shall be intimated to the taxpayer for obtaining taxpayers' explanation, in the form of audit report, seeking taxpayer's explanation on these points.

(5) Explanations of the taxpayer, where found not acceptable, shall be intimated to the taxpayer, through a notice under section 122(9) of the Income Tax Ordinance, 2001 about the amendment in assessment alongwith the rationale or basis of such amendment and necessary amendment in assessment order shall be passed under section 122 of the said Ordinance after affording adequate opportunity of hearing to the taxpayer.”]

¹[“231G. Determination of value of bonus shares issued by a company not quoted on the stock exchange, to the shareholders of the company.

(1) The value of bonus shares issued by a company, not quoted on the stock exchange, to its shareholders in terms of sub-section (6) of section 236N of the Ordinance shall be the face value, or the breakup value, as determined below, whichever is higher.

(2) The breakup value of the bonus share shall be determined in the following manner:-

- (a) the total equity of the company divided by the total number of ordinary shares (after the issuance of bonus shares) , as of the last day of the period for which financial statements are prepared and approved by the Board of Directors for the purpose of issuance of bonus shares. The total equity of the company shall be determined by adding paid up capital of the ordinary shares and the reserves; and
- (b) for the purpose of sub-clause (a) above, the term “reserve” shall have the same meaning as defined under sub-section (3) of section 5A of the Ordinance.”]

²[“231H. Reduced rate of tax for *Shari’ah* compliant companies in terms of Sub-Clause (a) of clause (18B) of Part-II of the Second Schedule to the Ordinance.— In order to avail reduced rate of tax in terms of sub-clause (a) of clause (18B) of Part-II of the Second Schedule to the Ordinance, the *Shari’ah* compliant criteria for a company, whose shares are traded on a stock exchange, shall be as follows:-

¹ Added by the SRO 1085(I)/2016 dated 24th November, 2016.

² Added by the SRO 12(I)/2017 dated 10th January, 2017.

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- (i) The business of the company shall be *Halal* i.e. it shall not include processing or manufacturing of pork, liquor, non-*Halal* products, pornographic material or any other activity not permitted by *Shari'ah*.
- (ii) There should be *Riba* free financing on the balance sheet of the company, however the company may be leveraged through Islamic modes of financing obtained from licensed Islamic financial institutions.
- (iii) All the investments made by the company should be one hundred percent *Shari'ah* compliant, therefore, it would not be permissible for the company to acquire non-*Shari'ah* compliant instruments or securities which yield interest or income that is not *Halal*.
- (iv) The company shall be obliged to maintain free float of the company at thirty percent of the outstanding shares.”]

1[“2311 Values of minerals for the purpose of sub-section (4) of section 236V of the Income Tax Ordinance, 2001.- (1) The values of minerals specified in column (2) of the Table below for the purposes of sub-section (4) of section 236V of the Ordinance are specified in column (3) thereof, namely:-

S.No	Name of mineral	Rate per metric tonne (in Rupees)
(1)	(2)	(3)
1	Argillaceous clay	500
2	Asbestos	4875
3	Antimony	11700
4	Agglomerate	6500
5	Barite	6500
6	Basalt	9100
7	Bentonite	3900
8	Bauxite	4550
9	Bajri	780
10	Brine/salt	570
11	Barytes	875
12	Ball clay	875
13	Coal	5000
14	Clay	1625
15	China Clay	625
16	Calcite	1300
17	Celestite	1625
18	Conglomerate	1950
19	Chromite	18750
20	Chalk	2500
21	Dolomite	2250

¹ New rule added through SRO 140(I)/2020 dated 2nd March, 2020

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22	Diorite	6500
23	Fluorite	10400
24	Fullers Earth	1300
25	Fire Clay	1300
26	Gypsum	1950
27	Granite	13000
28	Gabro stone	9750
29	Granodiorite	9750
30	Gravel	750
31	Iron ore	5200
32	Limestone (for manufacturers of cement)	4500
33	Limestone(other than cement factory)	1500
34	Laterite	815
35	Lake salt	875
36	Marble onyx	16250
37	Magnestie	3900
38	Marble (other than onyx)	3900
39	Manganese	5200
40	Ochre / red ochre	3900
41	Ordinary stone	910
42	Pumice	1950
43	Quartz	3900
44	Quartzite	3250
45	Rock sand	875
46	Silica sand	4500
47	Sulphur	3900
48	Soap stone	5250
49	Serpentine	3250
50	Shale (cement industry)	2500
51	Sand	650
52	Shale	750
53	Slate Stone	1875
54	Sandstone	750
55	Tar sand	490
56	Tuff	1625

- (2) Advance tax shall be collected by the provincial authority or a person authorized by the provincial authority to collect or recover royalty on minerals excavated and transported from leased area.
- (3) Where a person having authority to collect or recover royalty on behalf of the provincial authority-
- (a) fails to collect tax as required; or

(b) having collected tax fails to pay the tax to the Commissioner as required under section 160, the person having authority to collect or recover royalty as well as provincial authority shall be jointly and severally liable to pay the amount of tax to the Commissioner who may pass an order to that effect and proceed to recover the same.”.]

232. Repeal & Savings.-

(1) The following rules as in force before the commencement of these rules are hereby repealed, namely Income Tax Rules, 1982.

"(2A) Notwithstanding anything contained in sub-rule (1), rules 190 to 198, 201, 201D, 201F, 202(C), 202D, 202E, 202F of Income Tax Rules, 1982 shall stand repealed on the first day of July, 2003; and

(2B) Any proceedings including proceedings under part IX (Chapters A, B, C, D, E & F) initiated, or any action taken or initiated, or approval sought, under Income Tax Rules, 1982 prior to 01.07.2002; such proceedings, action, or approval sought shall be completed under the Income Tax Rules, 1982 and to that extent Income Tax Rules, 2002 would not apply."

¹["Inland Revenue Reward Rules, 2016:-

NOTIFICATION

S.R.O.398(I)/2016.- In exercise of the powers conferred by sections 237 of the Income Tax Ordinance 2001 (XLIX of 2001), section 50 of the Sales Tax Act, 1990 and section 40 of the Federal Excise Act 2005, the Federal Board of Revenue is pleased to make the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the Inland Revenue Reward Rules, 2016.

(2) They shall come into force at once.

2. Definitions.- In these rules, unless there is anything repugnant in the subject or context,-

(a) "Board" means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;

¹["(aa) "employees" means all officers and officials of Inland Revenue, including ministerial and ex-cadre officers and officials, wherever they may be;"]

¹ Inserted by the SRO 398(I)/2016 dated 05.05.2016

- (b) "field offices" means all Inland Revenue offices including all Directorates, Directorate Generals, Commissionerates, data processing centres or units, etc;
- (c) "Informer" means any person, a group of persons or a company who provides any original information in the shape of concrete evidence, which conclusively leads to detection of tax evasion, formulation of assessment, and eventual recovery of the evaded tax and includes a whistleblower as defined under the tax laws;
- (d) "meritorious conduct" means a performance ²["by an employee"] falling in one or more of the following categories, namely:-
 - (i) extraordinary contribution, to the satisfaction of the sanctioning authority defined in rule 10, in detection, assessment and recovery of the evaded amount of tax in the manner and mode provided under various provisions of the tax laws;
 - (ii) rendering extraordinary legal assistance to the Supreme Court, High Courts and Appellate Tribunals Inland Revenue in litigation cases resulting in decisions favourable to the department; and
 - (iii) extraordinary meritorious conduct exhibited by the ³["employee"] in all field offices and Board (HQ), duly approved by the respective head of the field offices and wings.
- (e) "tax" means all types of taxes and duties levied and collected under the tax laws; and
- (f) "tax laws" means the Income Tax Ordinance, 2001 (XLIX of 2001), the Sales Tax Act, 1990 and the Federal Excise Act, 2005;

3. Persons qualified to be registered as informer. (1) A person, other than a lunatic or idiot, may be registered as informer, if he fulfills the criteria of whistleblower as defined in the tax laws.

(2) Notwithstanding anything contained in sub-rule (1), a registered informer shall be liable to de-registration on such condition to be recorded in writing and as may be deemed fit by Chief Commissioner, member or Director General, as the case may be.

4. Registration of informer. (1) Subject to section 227B of the Income Tax Ordinance 2001 (XLIX of 2001), section 72D of the Sales Tax Act, 1990 and section 42D of the Federal Excise Act, 2005, as the case may be, any person

¹ Inserted by the SRO 981(I)/2016 dated 19th October, 2016.

² Inserted by the SRO 981(I)/2016 dated 19th October, 2016.

³ The words "officers and officials of Inland Revenue" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

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desirous of getting himself registered as an informer may make an application to the Chief Commissioner for registration under this rule.

(2) The application under sun-rule (1) shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The application shall be accompanied by the following documents, namely.-

- (a) copy of the Computerized National Identity Card of the applicant;
- (b) copy of national tax number (NTN) certificate; and
- (c) a duly sworn in affidavit stating therein that the information being provided is correct and nothing has been concealed there from and that in case any incorrect information is provided or any information is concealed he shall be liable to penal action under the laws for the time being in force.

5. Submission of information and further action thereupon.-(1) An informer shall submit any information regarding concealment or evasion of tax leading to detection or collection of taxes, fraud, corruption or misconduct that is in his possession to the Chief Commissioner giving precise details of the alleged act along with all supporting evidences that are in his possession:

Provided that no information shall be entertained unless it gives precise details of the alleged act and is accompanied with the supporting evidences.

(2) On receipt of the information, the Chief Commissioner shall scrutinize the information and forward it to the concerned Commissioner.

(3) On receipt of the information from the Chief Commissioner, the concerned Commissioner shall conduct such further enquiry as he may deem fit and submit his report to the Chief Commissioner.

(4) On completion of the enquiry, the concerned Commissioner shall take such further action as may be required under the tax laws or any other law for the time being in force, as may be necessary on the basis of the facts of the case, and furnish his report to the Chief Commissioner.

(5) Notwithstanding anything contained in these rules, an informer, who –

- (a) has knowingly provided false information under these rules; or
- (b) has provided the information under these rules with the intention to intimidate or blackmail a person, or to bring him into disrepute, or to otherwise cause him financial loss, shall be liable to punishment and fine under the tax laws and other laws for the time being in force.

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¹["6. **Eligibility for reward.**- An employee and informer shall, for having meritorious conduct, be entitled to grant of reward."]

7. Determination of reward.- (1) The amount of reward as specified in column (2) of the Table below, in cases of exhibiting meritorious conduct relating to detection, assessment and recovery of tax evaded to the extent specified in column (1) of the said Table, shall be admissible, namely:-

TABLE

Amount of tax evaded (1)	Amount of reward (2)
Rs. 500,000 or less	Twenty per cent of the tax, duty and other taxes
More than Rs. 500,00 but not more than 1,000,000	Rs. 100,000 plus ten percent of the tax in excess of Rs. 500,000
Over Rs. 1,000,000	Rs. 150,000 plus five per cent of the tax in excess of Rs. 1,000,000

(2). The amount of reward shall be sanctioned after realization of the whole amount of the tax involved.

(3). In cases of meritorious conduct, the amount of reward shall be such as determined by the sanctioning authority, provided that the total amount of reward paid to an ²["employee"] during one financial year shall not exceed thirty six months' basic pay.

³["(4) In case more than one meritorious conduct is performed by an employee, the amount of reward shall not exceed thirty percent of realization of the whole amount of tax involved."]

8. Establishment of Inland Revenue Welfare fund.- (1) A fund, to be known as Inland Revenue Welfare Fund, shall be established for welfare of the ⁴["employee"], this fund shall be operated by Member Operations of the Inland Revenue.

(2) The welfare fund established under sub-rule (1) shall be utilized for the general welfare of the officers and officials of Inland Revenue Service in the manner as may be prescribed under the Inland Revenue Welfare Fund Rules, 2016.

¹ Rule 6 substituted by the SRO 981(I)/2016 dated 19th October, 2016. The substituted rule read as follows:-

6. Eligibility for reward.- Cash reward shall be sanctioned under these rules to the following categories of persons for having meritorious conduct, namely:-
(a) officers and officials of Inland Revenue; and
(b) informers."

² The words "officer or official" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

³ Inserted by the SRO 981(I)/2016 dated 19th October, 2016.

⁴ The words "officers and officials of Inland Revenue Service" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

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(3) Twenty-five percent of the reward money shall be remitted to such fund for the welfare of officers and officials of Inland Revenue.

9. Payment of reward.-(1) The amount of reward determined under rule 7, in cases of exhibiting meritorious conduct relating to recovery of tax evaded or refund unlawfully paid, shall be apportioned, as under:-

(a) where no informer is involved, the apportionment of the reward shall be as under:-

¹ ["Employees"]	50%
Supervising officers who write performance evaluation reports (PERs)	10%
Supporting staff of officers	15%
Inland Revenue Welfare Fund	25%

(b) where informer is involved, the apportionment of the reward shall be as under:-

² ["Employees"]	30%
Supervising officers who write performance evaluation reports (PERs)	10%
Supporting staff of officers	15%
Inland Revenue Welfare Fund	25%
Informer or informers	20%

(2) The amount of reward as determined under this rule relating to officers and officials in the case where more than one individual is involved shall be distributed in proportion of their basic pay.

10. Reward sanctioning authorities.-The authorities specified in column (2) of the Table below shall be competent for sanctioning of reward under these rules to the respective categories of ³["employee"] and informers specified in column (1) of the said Table, namely:-

TABLE

⁴ ["employee"] (1)	Sanctioning Authority (2)
BS-1 to BS-19 in RTOs/LTUs	Chief Commissioner
BS-20 and BS-21 in RTOs/LTUs	Member (Inland Revenue) Operations Federal Board of Revenue

¹ The words "The officers and officials specified in rule 6" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

² The words "The officers and officials specified in rule 6" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

³ The words "officers and officials" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

⁴ The words "Officers & officials of Inland Revenue" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

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BS-1 to BS-20 in FBR (HQ)	Relevant Member/DG
BS-21 to BS-22 in FBR (HQ)	Chairman FBR
BS-1 to BS 20 of other field offices	Head of the Office concerned
BS-21 to BS-22 of other field offices	Chairman FBR
Informers	Chief Commissioner, DG or Member (Inland Revenue) Operations, as the case may be

11. Sanction of reward amount.-(1) The reward sanctioning authority in the field offices shall constitute a committee consisting of at least one BS-20 and two BS-19 officers to examine the cases and make recommendations for sanction of reward:

Provided that the beneficiary of reward shall not become member of the committee entrusted with examination of reward cases and formulation of recommendations thereof.

(2) On the basis of recommendations of the committee under sub-rule (1), the sanctioning authority shall decide the eligibility of reward to be sanctioned.

(3) The reward sanctioning authority shall ensure that the reward amount is apportioned on the basis of basic pay amongst the case instituting team as well as the officers and staff making meaningful efforts in the case till such stage that recovery of the duties and other taxes was effected.

12. Redressal of grievances.-(1) Any ¹["employee"] or informer who has claimed a reward under these rules and is aggrieved by a decision of the reward sanctioning authority, may request for copy of the said decision in writing, which shall be provided within fifteen days.

(2) The aggrieved person may thereafter file appeal in writing, within sixty days, for redressal of the grievance, to the Chief Commissioner or the Member or the Director General concerned ²["as the case may be"], who shall decide the appeal within thirty days, through an order in writing.

(3) If the aggrieved person is not satisfied with such an order or in case the appeal is not decided within thirty days for any reason, the aggrieved person may file an appeal to the Chairman, FBR who shall be the final authority.

13. Periodic review of reward sanctioning process and allied matters.- The Board shall, every two years, invite suggestions, opinions and proposals for improvement in the reward sanctioning process to make it more just, fair, transparent and equitable. This periodic review shall be publicized, in order to have the widest participation for value addition through the review process.³]

³[Inland Revenue Welfare Fund Rules, 2016:-

¹ The words and comma "officer, official" substituted by the SRO 981(I)/2016 dated 19th October, 2016.

² Inserted by the SRO 981(I)/2016 dated 19th October, 2016.

³ Inserted by the SRO 895(I)/2016 dated 21.09.2016

NOTIFICATION

S.R.O. 895(I)/2016.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), section 50 of the Sales Tax Act, 1990 and section 40 of the Federal Excise, Act, 2015, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 755(I)/2016 dated the 15th August, 2016, as required by sub-section (3) of the said section, namely:-

1. **Short title, extent and commencement.**- (1) These rules may be called the Inland Revenue Welfare Fund Rules, 2016.

(2) They shall apply to the Central Inland Revenue Welfare Fund maintained at the Federal Board of Revenue (FBR) Headquarters and the Regional Inland Revenue Welfare Funds maintained at all Inland Revenue formations.

(3) They shall come into force at once.

2. **Definitions.**- In these rules, unless there is anything repugnant in the subject or context,-

(a) "Inland Revenue Welfare Fund" means a Fund established under rule 8 of the Inland Revenue Reward Rules, 2016 and shall include the Central Inland Revenue Welfare Fund and the Regional Inland Revenue Welfare Funds; and

(b) "Fund" may be construed as the Central Inland Revenue Welfare Fund or the Regional Inland Revenue Welfare Funds, as the context requires, and the word "Board of Fund" may be construed as the Central Inland Revenue Welfare Fund Board or the Regional Inland Revenue Welfare Fund Boards, as the context requires.

3. **Constitution of Central Inland Revenue Welfare Fund Board.**- (1) There shall be constituted and managed a Central Inland Revenue Welfare Fund Board at FBR Headquarters, Islamabad which shall consist of the following officers, namely:-

(a)	Member (IR-Operation)	<i>Chairperson</i>
(b)	Senior most Member of FBR from IR	<i>Member</i>
(c)	Chief Management (Inland Revenue)	<i>Member</i>
(d)	Secretary to the Member (IR)	<i>Secretary</i>

(2) The Central Inland Revenue Welfare Fund Board shall act as governing body of the Regional Inland Revenue Welfare Funds of all field formations. It shall grant approvals of proposals and requests from the Regional Inland Revenue

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Welfare Fund Boards.

(3) The Central Inland Revenue Welfare Fund Board shall look after the Inland Revenue Welfare Fund activities at the FBR Headquarters.

4. **Formation of Regional Inland Revenue Welfare Fund Boards.-** There shall be formed and managed a Regional Inland Revenue Welfare Fund Board in each Large Taxpayer Unit (LTU) and Regional Taxpayer Office (RTO) and Directorate General which shall consist of the following, namely:-

- | | | |
|-----|-----------------------------------------------------|--------------------|
| (a) | Chief Commissioner or Director General | <i>Chairperson</i> |
| (b) | Senior most Commissioner or Director | <i>Member</i> |
| (c) | Additional Commissioner (HQ) or Additional Director | <i>Secretary</i> |
| (d) | One officer working in BS 17 or 18 | <i>Member</i> |
| (e) | One official working in BS 7 to 16 | <i>Member</i> |
| (f) | One official working in BS 1-6 | <i>Member</i> |

5. **Functions of the Central Inland Revenue Welfare Fund Board.-** (1) The Central Inland Revenue Welfare Fund Board shall perform the following functions, namely:-

- (a) management of income and expenditure of the Central Inland Revenue Welfare Fund;
- (b) formulation of policies and taking all measures to implement such policies for the investments, generation of further funds and all matters relating thereto;
- (c) supervision over the Regional Inland Revenue Welfare Fund Boards;
- (d) appointment of auditors for the Fund; and
- (e) holding of an annual general meeting not more than six months after the end of the financial year for the purpose of scrutiny of the auditor's report and the review of the working of the Board of Fund during the financial year:

Provided that the Board of Fund may hold an annual general meeting within three months of the period stipulated above, for sufficient reasons to be given in writing.

(2) The Central Inland Revenue Welfare Fund Board shall not spend more than sixty percent of the receipts or anticipated receipts for the financial year during the year:

Provided that if the Board of Fund is of a unanimous view that sufficient reasons exist to incur an expenditure in excess of the above limits, it may, for the reasons to be shown in writing, authorize an expenditure in excess of these limits:

Provided further that the expenditure shall not in any case exceed eighty percent of the receipts or anticipated receipts for the financial year.

(3) Any amount that is not expended by the pool during the year shall be invested in Government securities and the profit received there from every year shall form part of the receipts of the Fund for that year:

Provided that no investment shall be made in any speculative or risky transactions.

6. Functions of the Regional Inland Revenue Welfare Fund Boards.-

(1) The Regional Inland Revenue Welfare Fund Boards shall perform the following functions, namely:-

- (a) management of the income and expenditure of the respective Regional Inland Revenue Welfare Fund;
- (b) formulation of policies and taking all measures to implement such policies for the investments, generation of further funds and all matters relating thereto;
- (c) holding of an annual general meeting not more than six months after the end of the financial year for the purpose of scrutiny of the auditor's report and the review of the working of the Board during the financial year:

Provided that the Board of Fund may hold an annual general meeting within three months of the period stipulated above, for sufficient reasons to be given in writing.

(2) Each Regional Inland Revenue Welfare Fund Board shall transfer twenty percent of its receipts for the financial year to the Central Inland Revenue Welfare Fund within six months of the close of the financial year, for utilization by the Board of Fund at FBR Headquarters.

(3) Subject to sub-rule (2), the provisions of sub-rules (2) and (3) of rule 5 shall *mutatis mutandis* apply to the Regional Inland Revenue Welfare Fund Boards.

7. Income of the Central Inland Revenue Welfare Fund Board.- (1)

Any amount that has remained unutilized with the Income Tax Central Board, or the Central Sales Tax Common Pool Fund Board, or Central Federal Excise Common Pool Fund Board on commencement of these rules shall immediately stand transferred to the Central Inland Revenue Welfare Fund Board.

(2) Any amount contributed, granted or allocated by the Federal Government, Federal Board of Revenue or FBR Foundation shall be transferred to the Central Inland Revenue Welfare Fund Board.

(3) It shall be obligatory for every officer and staff member posted at the FBR Headquarters, Islamabad to contribute an amount specified under sub-rule (3) of rule 9 of the Inland Revenue Reward Rules, 2016 towards this Fund out of the amount received under those rules.

(4) Each Regional Inland Revenue Welfare Fund Board shall transfer an amount stipulated under sub-rule (2) of rule 6 to this Fund.

(5) Nothing contained under these rules shall bar the Central Inland Revenue Welfare Fund Board from raising money through any lawful activity, such as holding a *Mela* or a *Bazaar*, or by raising hoarding or billboard on Inland Revenue Service property:

Provided that nothing contained in this rule shall authorise the Board of Fund to seek contribution from any taxpayer on an expectation of gaining any undue favour in connection with the assessment and collection of any tax.

(6) It shall be open to the officers and staff members of the Inland Revenue Service to make any voluntary contributions to the Fund.

8. Income of the Regional Inland Revenue Welfare Fund Boards.- (1) The Central Inland Revenue Welfare Fund Board may distribute the amount received from the Income Tax Central Common Pool Fund Board, or the Central Sales Tax Common Pool Fund Board, or Central Federal Excise Common Pool Fund Board under sub-rule (1) of rule 7 or amount received from the Federal Government, Federal Board of Revenue or FBR Foundation under sub-rule (2) of rule 7 to the Regional Inland Revenue Welfare Fund Boards, for investment or utilization by these Boards of Fund:

Provided that the amount shall be distributed among the Regional Inland Revenue Welfare Fund Boards in proportion to the strength of their staff:

Provided further that the maximum expenditure out of this amount by a Regional Inland Revenue Welfare Fund Board during a financial year shall not exceed twenty percent of the amount transferred.

(2) The provisions of sub-rules (3), (5) and (6) of rule 7 shall *mutatis mutandis* apply to the Regional Inland Revenue Welfare Fund Boards and the references to the officers and staff of FBR Headquarters shall be construed as references to the officers and staff of the respective LTU, RTO or the Directorate General.

9. Expenditure from the Inland Revenue Welfare Fund Boards.- (1) Subject to the provisions of these rules, the amounts lying with the Central Inland Revenue Welfare Fund Board and the Regional Inland Revenue Welfare Fund Boards shall be utilized for the following purposes, namely:-

- (a) reimbursement of medical charges;
- (b) reimbursement of health insurance premium for the staff upto BS-16, subject to the limits prescribed by the Central Inland Revenue Welfare Fund Board from time to time;
- (c) stipend for education;
- (d) marriage expenses;
- (e) burial expenses;

CHAPTER - XIX MISCELLANEOUS

- (f) maintenance of transit accommodation and officers mess; and
- (g) construction or maintenance of the premises of the local chapters of Pakistan Taxation Club.

(2) Notwithstanding anything contained in sub-rule (1), the expenditure under this rule shall be subject to the following maximum limits, namely:-

- (a) **in respect of medical charges**, for the officers/officials and their dependents, reimbursement not exceeding 50% of the cost of consultation, treatment and medicines or Rs.5000 per month, whichever is lower;
- (b) **in respect of stipend for education**, annual stipend of Rs.20,000 for one child of staff members upto BS-16 who secures 70% marks in Matric and is admitted to a college. The stipend may continue till graduation subject to scoring of 70% marks in each subsequent year;
- (c) **in respect of subsidy on marriage expenditure**, an amount of Rs.50,000 for not more than two daughters of staff members upto BS-16;
- (d) **in respect of burial expenses**, an amount of Rs.50,000 for in-service death of staff members upto BS-16; and
- (e) **in respect of transit accommodation and officers' mess**, hiring of building, its furnishing including purchase of essential items, equipments, payment of utility bills and salaries of staff working in the mess. The officers availing the facility of mess will pay monthly service charges as prescribed by the Fund from time to time.

10. **Expenditure with prior approval of Central Inland Revenue Welfare Fund Board.**- The Central Inland Revenue Welfare Fund may authorize and sanction expenditure for the following purposes after getting prior approval from the Central Inland Revenue Welfare Fund Board, namely:-

- (a) personal loan;
- (b) renovations and repairs of Government residences;
- (c) purchase and repair of vehicles for pick and drop of staff;
- (d) hiring of officials for the Fund related work;
- (e) expenses to hold a function and activity for common good of staff;
- (f) subsidy and financial assistance to staff upto BS-16 retired from service; or
- (g) any other project or activity involving common welfare of the staff,

Provided that the expenditure shall be sanctioned for the purposes enumerated in clauses (a) and (b) only under exceptional circumstances.

11. **Regulation of the Funds.**- (1) Notwithstanding anything contained in these rules, the Central Inland Revenue Welfare Fund Board shall monitor and

CHAPTER - XIX MISCELLANEOUS

regulate expenditure of Regional Inland Revenue Welfare Funds and may place restrictions and curtail disbursement of funds under various heads.

(2) The audit of the Central and Regional Funds shall be carried out annually by a firm of chartered accountants or a firm of cost and management accountants appointed by the Central Inland Revenue Welfare Fund Board.

(3) Subject to these rules, the decisions shall be taken by the Central Inland Revenue Welfare Fund Board or by the Regional Inland Revenue Welfare Fund Boards by majority of the votes, provided that the dissenting votes shall be recorded.”

PART-I OF THE FIRST SCHEDULE

Government of Pakistan
1[“DEPARTMENT OF INLAND REVENUE”]
Office of the _____
APPLICATION FOR FOREIGN TAX CREDIT

The application for a foreign tax credit required to be furnished under the rules shall be in the following form, namely:-

Application for relief in respect of tax paid in another country.- An application for relief by way of credit against Pakistan tax for tax paid by a person resident in an tax year in Pakistan shall be made in the following form, namely:-

APPLICATION FOR UNILATERAL RELIEF UNDER SECTION 103 OF THE INCOME TAX ORDINANCE, 2001

To

The Commissioner

I, _____ of _____ hereby declare that I have paid taxes on income by deduction or otherwise in the territory of _____ amounting to _____ in respect of income from sources therein for the tax year ending _____ amounting to _____ and that Pakistan tax amounting to Rs. _____ is also payable, on the said income.

2. I further declare that I was resident in Pakistan for the period on the basis of which the doubly taxed income stated above is assessable in Pakistan.

3. I now apply for relief by way of tax credit amounting to Rs. _____ under section 103 of the Income Tax Ordinance, 2001. My net income from all source to which the ordinance applies during the tax year ending on _____ 20__ amounted to Rs. _____

¹ The words “DEPARTMENT OF INCOME TAX” substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XIX MISCELLANEOUS

only, as shown in my return of income attached herewith/ already submitted.

Signature _____
Name _____
Address _____

Dated _____,
20____

National Tax Number

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PART-II OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice Letter under section 122
of The Income Tax Ordinance, 2001

(See rule 2[68])

NTN/3[CNIC] _____

Name: _____

Address: _____

Tax year: _____

Dated: _____

Dear Sirs,

Whereas I consider necessary that the assessment order treated as issued under section 120 or issued under section 121 or amended assessment u/s.122(3) needs alteration or and to make addition to income by amended or further amended assessment of amended assessment under section 122 for imposition of the correct amount of tax for the tax year _____, as in my opinion, Income Tax Return/ Statement and documents relating to the income and tax filed under the relevant provisions of this Ordinance.

2. In view of situation above, amended assessment or further assessment is necessary u/s.122 and for that the tax year, examination of books of account/ record is necessary. I, therefore require you to produce or cause to be produced at my office on the date and time mentioned below. the following accounts/documents on which you have relied your return of income, so that correct income may be determined and proper tax be imposed.

1 The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

2 Substituted for figure "62" by Notification No. 310(I)/2007, dated April 05, 2007.

3 The word "TRN" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XIX MISCELLANEOUS

3. Please note that in case you or your authorized representative duly authorized to represent you in the assessment proceedings fails to attend the office/ produce the documents/ accounts mentioned above, assessment may be framed ex-parte which may also entail further legal punitive actions in accordance with law.

Name _____

Signature _____

Code No. _____

of the Commissioner

Part-III of the First Schedule

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice under section 2[138(1)] of The Income Tax Ordinance, 2001

National Tax Number _____

Commissioner _____

Date _____

To

M/s. _____

Dear Sir,

Whereas it is established that the sum of Rs. _____ which is due from you on account of tax as per details given in the schedule below, is in arrear, you are, hereby, required to pay these arrears of tax by _____ and produce necessary evidence to that effect before me at my office on _____ failing which proceedings may be initiated under these rules to recover the said amount by one or more of the following modes, namely:-

- (a) attachment and sale of moveable or immovable property;
- (b) appointment of receiver for the management of your moveable or immovable property;
- (c) your arrest and detention in person for a period not exceeding six months.

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Substituted for "138(2)" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XIX MISCELLANEOUS

I, in exercise of the powers vested in me ¹[] under section 138 of the Income Tax Ordinance, hereby further direct that you shall not sell, mortgage, charge, issue or otherwise deal with any property belonging to except with my permission to that effect in writing.

Commissioner

Range _____ Zone _____

SCHEDULE

Sr. No	Assessment year(s)	Number in Demand and Collection Register	Income Tax	Penalty	Additional Tax	Surcharge	Total
1	2	3	4	5	6	7	8

Part-IV of the First Schedule

Government of Pakistan
²["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice u/s.140 read with rule 69 of Income Tax Rules, 2002 Recovery of Tax

M/s. Mr. _____

Dear Sir,

Whereas the undersigned is empowered to issue this notice and has reasons to believe that in respect of Mr. _____ a tax defaulter/ taxpayer for Rs. _____;

- (i) You are owing to this taxpayer money, amount, debt or may at a future date/ month owe to him.
- (ii) You hold money on behalf of the taxpayer/ defaulter.
- (iii) You are holding money on some other person's behalf for payment to the above named taxpayer defaulter.
- (iv) You hold authority of some other person to pay money to him or defaulter.

¹ Words "under the Income Tax Rules framed" omitted by SRO 392(I)/2009, dated May 19, 2009.

² The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

2. And whereas, an amount of Rs. _____ is tax due outstanding against the person, and whereas the taxpayer has not paid the same amount in time, therefore, under the provisions of section 148, you are required to remit or send the money to the undersigned through pay order/ D. Draft or through banking transfer or cheque for payment to the government, treasury under income tax head of account. Please take notice that:

- (i) Any tax paid in lieu of and on behalf defaulter in pursuance of this notice shall be treated as having been paid under the authority of taxpayer concerned - section 140(6).
- (ii) In case of failure to comply, the said amount shall be recovered from you, and all the provisions relating to tax recovery u/s.160, 161, 162 and 163 shall apply for effecting recovery of such amount from you.
- (iii) In case of default, additional tax u/s.205 shall also be charged and prosecution proceedings shall also be launched.

3. Since law provides for such mode of recovery, and payment shall be taken as made by the taxpayer to the government.

N.B. This notice requires the payment to the extent shown in the notice out of any amount due or due to be paid as mentioned at 1(i to iv).

Given under my hand and seal
Commissioner

PART-V OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Notice u/s.145 of Income Tax Ordinance, 2001 and rule 70 in respect of a person who is likely to leave Pakistan permanently

The Director of Immigration,
Airport/Seaport.
Incharge Immigration Department,
Airports/Seaport.

(See section 145 of the Income Tax Ordinance, 2001) on collection of tax from person leaving Pakistan.

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

Sir,

Whereas section 145 of the Income Tax Ordinance, 2001 empowers the undersigned to issue this certificate of outstanding tax demand and there are reasons to believe that Mr. _____ NTN _____ has to pay tax/ government dues of Rs. _____, or based on the return of income filed and the amended assessment made for which notice has been issued, a tax demand is likely to be raised, for which he has not made satisfactory arrangement for tax payment, and is likely to leave Pakistan permanently, therefore, you are required under section 145 not to allow Mr. _____ Mrs. _____ to leave the country, till he has discharged tax liability by way of making payment of tax by prescribed challan in the NBP/SBP and produces a copy of challan bearing date of payment of the amount after issuance of this certificate, or, produces from the undersigned withdrawal of the certificate/ notice, or makes payment of tax through pay order/ demand draft or bank cheque in favour of income tax department.

The certificate issued under my signature and seal is not to be disputed and would be valid till it is modified or withdrawn by the undersigned.

Commissioner

N.B. This certificate shall be withdrawn in case in the matter of pending amended assessment, proper arrangements are made for the payment of tax. This certificate shall be withdrawn immediately.

PART-VI OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

(See Rule 71)

Prescribed application for refund of tax.- An application for refund of tax under section 170 shall be made in the following form, namely:-

The Commissioner,
_____ Zone,
_____ (City).

Dear Sir,

I _____ of _____ hereby declare:-

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

- (a) that my total income computed in accordance with the provisions of Income Tax Ordinance, 2001 (XLIV of 2001), during the year ending on being the income year for the assessment for the year ending on the _____ amounted to Rs. _____.
- (b) that the total tax chargeable in respect of such total income is Rs. _____.
- (c) that the total amount of tax paid is Rs. _____.
- ¹[(d) that I have already filed evidence of payment of tax along with my return of income for the year or I enclose herewith evidence of tax already paid during the tax year for taking credit.]

I, therefore, request that a refund of Rs. _____ may be allowed to me.

Yours faithfully _____

Signature _____

NTN _____

Address _____

I hereby declare that I am resident/ non-resident and that what is in this application is correct.

Date _____

Signature _____

PART-VII OF THE FIRST SCHEDULE

Government of Pakistan
²["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Application for Certificate of Exemption from deduction of tax or deduction at a lower rate under section ³[159].-

- (1) An application for a certificate under the section ⁴[159] shall be made in the following form, namely:-

APPLICATION FOR CERTIFICATE
UNDER SECTION 159 OF THE INCOME TAX ORDINANCE, 2001

¹ Para "d" inserted in Part VI by SRO 392(I)/2009, dated May 19, 2009.

² The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Figure inserted by SRO 392(I)/2009, dated May 19, 2009.

⁴ Substituted for "152" by SRO 392(I)/2009, dated May 19, 2009.

CHAPTER - XIX MISCELLANEOUS

The Commissioner

I _____ of _____ hereby declare that I am entitled to nil/ reduce rate withholding tax certificate, on the following basis, in accordance with the provisions of the Income Tax Ordinance, 2001 for the tax year _____.

- (i) was less than the minimum liable to tax;
- (i)* amounted to Rs. _____ on which tax is chargeable at the rate of _____
- (ii) is under the Agreement for Avoidance of Double Taxation signed by the Government of Pakistan with the Government of _____ the country of my residence, not liable to Pakistan tax/ chargeable to Pakistan at the rate of _____.
- (iii) was held exempt under clause _____ of the Second Schedule or is exempt under clause _____ of the Second Schedule.
- (iv) that income is not likely to be chargeable to tax in view of tax credits or unabsorbed losses, or
- (v) or, in any case, since advance tax rules 147 has been duly paid already, or
- (vi) the goods imported are for manufacturing purposes at own factory/ mills/ unit.
- (vii) for any other reasons (to be specified).

I, therefore, request that certificate may be issued to the person responsible for paying profit on securities/dividends/royalties/other amounts particulars of which are given in the Schedule annexed thereto, or to a person responsible for collecting tax at source, authorizing him not to deduct tax at the rate of _____ at the time of payment of such amount or to exempt from withholding tax at source.

Signature _____
Name _____
Nationality _____
Address _____
Date _____

National Tax Number (if any)

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

I, hereby declare that I am resident/ non-resident in Pakistan and that what is stated in the application is correct.

Signature _____
Name _____

CHAPTER - XIX MISCELLANEOUS

Address _____
Dated _____

- (2) An application under sub-rule (1) in respect of income derived from sources within Pakistan (other than pensions paid by or on behalf of the Government of Pakistan) in accordance with the provisions of an agreement having effect under section 107 by a person resident in the territory with the Government of which the agreement is made shall be accompanied by further information in the following form, namely:-

¹[PART-VII(A) OF THE FIRST SCHEDULE

Application for Certificate of Exemption
under section 159 of the Income Tax Ordinance, 2001

[See Rule 40(3)]

To,

The ²["Commissioner of Inland Revenue"] _____

I, _____ Principal Officer/Member of AOP/Individual Proprietor of M/s. _____ hereby declare that I am entitled to import goods without collection of tax at source on the following basis, in accordance with the provisions of clause (v) of paragraph 1 of Notification No. S.R.O. 947(I)/2008, dated 05-09-2008 for the tax year _____:

- (i) The goods imported consist of plant, machinery, fixtures, fittings or its allied equipments for the purposes of setting up an industrial undertaking (including hotel) owned by me.
- (ii) Goods imported consist of plant, machinery, fixtures, fittings or its allied equipments are for the purpose of installation/utilization in an existing industrial undertaking (including hotel) owned by me.

I, therefore, request that certificate may be issued to the Collector of Customs _____ not to collect tax at source on the value of imports.

Necessary details in this regard are given as under:-

- (a) Copy of Memorandum and Articles of the Association in case of Company/AOP owning industrial undertaking/ Registration No. _____
- (b) NTN _____
- (c) Location address of the industrial undertaking _____

¹ Part VII(a) inserted by SRO 1139(I)/2008, dated October 31, 2008.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XIX MISCELLANEOUS

- _____
- (d) Nature of the business of industrial undertaking _____
 - (e) Copy of the balance sheet of the industrial undertaking for the latest tax year _____
 - (f) Description of goods imported _____
 - (g) L.C. No. _____
 - (h) Value of goods _____
 - (i) Port of clearance _____

I, hereby declare that whatever is stated in the application is correct to the best of my knowledge and belief.

Signature _____
Name _____
Address _____
Dated _____]

PART-VIII OF THE FIRST SCHEDULE

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

Reduce rate/exemption certificate:

Form for certificate of exemption from deduction or deduction of tax at a lower rate.-

- (1) On an application made under rule 40, the ²["Commissioner of Inland Revenue"] may, subject to the conditions laid down in sub-rule (2), give a certificate authorizing the person making the application to receive income specified in Part V of Chapter X without deduction of tax or after deduction of tax at a rate specified therein, in the following form, namely:-

Book No. _____ Voucher No. _____ Book No. _____ Voucher No. _____

Counterfoil of certificate under proviso to section of the Income Tax Ordinance, _____

Certificate under Section 159 of the Income Tax Ordinance, 2001

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XIX MISCELLANEOUS

- 1. Date Income Tax Office
- 2. Person to whom given Circle _____ Zone _____
- 3. Person to whom addressed. Date _____ 20__ -
- 4. Rate of deduction sanctioned.
- 5. Description of income, nature of payment or description of asset/ property Subject matter in this certificate. To

I hereby authorize you to deduct the tax at the rate of _____

Initials of the Commissioner

Date on which certificate revised
_____ 20__.

Remarks _____

Initials of the _____
Commissioner

2. The income in this case is exempt under the Income Tax Ordinance, 2001.

3. This authorization will remain in force until the date it is cancelled by me.

¹["Commissioner of Inland Revenue"]
Description of securities payments

- (2) The certificate referred to in sub-rule (1) shall be issued only if the ² ["Commissioner of Inland Revenue"] is satisfied that the person concerned—
 - (i) has furnished such return of returns of income as became due, if any, on or before the date on which the application under rule - is made; and
 - (ii) is not in default or deemed to be in default in respect of any tax (including advance tax under section 147 or tax payable under section 137).

³PART-VIII(A) OF THE FIRST SCHEDULE

¹ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ Part VIII(a) inserted by SRO 1139(I)/2008, dated October 31, 2008.

CHAPTER - XIX MISCELLANEOUS

Government of Pakistan
1["DEPARTMENT OF INLAND REVENUE"]
Office of the _____

**EXEMPTION CERTIFICATE UNDER SECTION 159
OF THE INCOME TAX ORDINANCE, 2001**

[See Rule 40(4)]

On an application made under Rule 40, the 2["Commissioner of Inland Revenue"] may, subject to conditions laid down in sub-rule (3) of the said rule, give a certificate authorizing the Collector of Customs not to collect tax on the import of goods from the person making the application in the following form specified herein namely:-

To,

The Collector of Customs _____

M/S. _____ have applied for issuance of exemption certificate under section 159 of the Income Tax Ordinance, 2001. The relevant particulars are given hereunder:-

1. Certificate No. _____ Date of Issue _____
2. Validity period From: _____ To _____
3. N.T.N. _____
4. Location address of the industrial undertaking: _____
5. Description of goods imported: _____
6. L.C. No. _____
7. Value of goods: _____

I hereby authorize you to exempt the import of goods from collection of tax under section 148 of the Income Tax Ordinance, 2001 as specified in clause (v) of paragraph 1 of Notification No. S.R.O. 947 (I)/2008, dated 05-09-2008 for setting up of an industrial undertaking or for installation in an existing industrial undertaking. This authorization will remain in force until the date specified above or cancelled by me earlier.

Any Remarks _____

¹ The words "DEPARTMENT OF INCOME TAX" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹["Commissioner of Inland Revenue"]
Enforcement Division _____
RTO/LTU _____]

¹ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹[PART-IX OF THE FIRST SCHEDULE

FORM OF E-ENROLMENT

Edit		Save		Submit		Cancel		Print		X	
191 (Form of Registration filed voluntarily) (Income Tax)										Transaction Date	
Tax Name:										Registration No.	
Period:										Submission Date *	
Tax Year 2016										Due Date	
Personal	Address	Business	Link	Attachment							
Person Individual											
Type											
Nationality: Pakistan											
CNIC / NICOP											
Name											
Registered Address											
Birth Date											
Accounting Period From						Accounting Period To					
Cell No * 03623211234567						Email * abc@gmail.com					
Confirm Cell No * 03623211234567						Confirm Email * abc@gmail.com					
Submit											
Personal	Address	Business	Link	Attachment							
Address											
Type	Form	Address	Capacity	% Share	Residence / Head Office	+					
No records found.											
Personal	Address	Business	Link	Attachment							
Address											
Type	Form	Address	Capacity	% Share	Residence / Head Office	+					
No records found.											
Personal	Address	Business	Link	Attachment							
Businesses											
Business Name	Acquisition Date	Disposal Date	Capacity	+							
No records found.											
Business Activities											
Section	Division	Group	Class	Sub Class	Principal						
No records found.											
Business Addresses											
Type	Form	Address	Capacity	% Share	Action						
No records found.											
Personal	Address	Business	Link	Attachment							
Link Persons											
Registration No.	Start Date	End Date	Capacity	% Share	+						
No records found.											
Personal	Address	Business	Link	Attachment							
Code											
Description	File	+									
No records found.											

¹ Part IX substituted by SRO 1076(I)/2015 dated 02.11.2015. The substituted Part-IX is as under:

CHAPTER - XIX MISCELLANEOUS

Government of Pakistan
Federal Board of Revenue
Taxpayers Registration Form

TRP-01

1. Serial No.	2. Name of the Applicant
3. Category	4. Address
5. PAN No.	6. Date of Birth
7. Profession	8. Occupation
9. Residential Status	10. Nature of Income
11. Declaration	12. Signature
13. Date	14. Stamp

Government of Pakistan
Federal Board of Revenue
Income Tax Return Form

TRP-02

1. Name	2. Address
3. PAN No.	4. Date of Birth
5. Profession	6. Occupation
7. Residential Status	8. Nature of Income
9. Declaration	10. Signature
11. Date	12. Stamp

PART-X OF THE FIRST SCHEDULE

APPLICATION FOR REGISTRATION OF INCOME TAX PRACTITIONER

To

¹
[²“Chief Commissioner”] of Regional Tax Office],
_____ Region,
_____ (City),
_____ (Jurisdiction)

Dear Sir,

With reference to section 223 of the Income Tax Ordinance, 2002, I, the undersigned, hereby apply for registration as an Income Tax Practitioner within the meaning of the said section.

Necessary particulars are as below:-

- (1) Name (in block letters) _____
- (2) Father's name (in block letters) _____
- (3) Residential address: _____
 - (a) _____
 - (b) _____
- (4) Date of birth _____
- (5) Academic/professional qualifications on the basis of which registration has been sought
- (6) Present occupation _____
- (7) Particulars of Chartered Accountant/ Cost and Management Accountant/ Income Tax Practitioner with whom apprenticeship was completed and the period and dates of apprenticeship.

I hereby declare on solemn affirmation that whatever information has been given above is correct to the best of my knowledge.

It is further affirmed that-

¹ Substituted for "The Regional Commissioner of Income Tax" by SRO 392(I)/2009, dated May 19, 2009.
² The words "Director General" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XIX MISCELLANEOUS

- (a) I have not been dismissed or removed from service;
- (b) I am not an un-discharged insolvent;
- (c) I have not been disqualified to represent an income tax assesses by a ¹["Commissioner of Inland Revenue"] or any authority empowered to take disciplinary action against lawyers or registered accountants;
- (d) A period of two years elapsed since I resigned from service after having been employed in the ²["Inland Revenue Department"] for two years or more;
- (e) I have not been convicted of any offence connected with any income tax proceeding under the Income Tax Ordinance, 2001, or the repealed Income Tax Ordinance, 1979 ³[]; and
- (f) I have not been convicted of any offence under the Pakistan Penal Code.

Yours faithfully

Signature _____

Name of the Appellant _____

Office Address _____

Date _____

¹ The words "Commissioner of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015
² The words "Income Tax Department" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ The expression "and Income Tax Act, 1922" omitted by SRO 1218(I)/2015 dated 08.12.2015.

PART-XI OF THE FIRST SCHEDULE

Government of Pakistan
1["Department of Inland Revenue"]
office of the _____

Notice under sub-section 4 of section 114 of the Income Tax Ordinance, 2001

NTN//²["CNIC"] _____
Name: _____
Address: _____
³["Tax"] year: _____
Dated: _____

Dear Sir,

1. You have not furnished a return of income for the tax year _____ required to be filed under clause _____ of sub-section (1) of section 114 of the Income Tax Ordinance, 2001. You are, hereby, required to furnish ⁴["with thirty days from the date of service of notice"] on or before _____ a Return of Income for the said tax year, in the prescribed form and verified in the prescribed manner. A copy of the Return of Income is enclosed.
2. Please note that failure to comply with any of the terms of this notice may result in ⁵ ["provisional"] assessment under sub-section (1) of section ⁶["122C"] of the said Ordinance, and may also render you liable to a penalty under sub-section (1) of section 182, or, prosecution under section 191 of the said Ordinance or both.

Commissioner/
⁷["Officer of Inland Revenue"]

¹ The words "Department of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.
² The word "TRN" substituted by SRO 1218(I)/2015 dated 08.12.2015.
³ The word "Assessment" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁴ Inserted by SRO 1218(I)/2015 dated 08.12.2015.
⁵ The words "an ex-parte" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁶ The figure "121" substituted by SRO 1218(I)/2015 dated 08.12.2015.
⁷ The word "Taxation Officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

CHAPTER - XIX MISCELLANEOUS

¹[PART-XII OF THE FIRST SCHEDULE

²[Prescribed Form for Notice of Demand ³[for] payment of tax due].-

Notice of demand required to be served upon the taxpayers under section 137(2) shall be in the following form, namely:-

Government Of Pakistan
⁴["Department of Inland Revenue"]
office of the _____

**NOTICE OF DEMAND UNDER SECTION 137(2)
OF THE INCOME TAX ORDINANCE, 2001**

N.T.No.

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

⁵["CNIC"]

Tax Year _____
Year ending _____

To

Dear Sir/Madam

As a result of order passed u/s. _____ in your case for the tax year _____ whereby your total income has been determined at Rs. _____ and an amount of Rs. _____ (Rupees _____) has been determined to be payable/refundable as specified below.-

(a)	Income Tax	Rs _____
(b)	⁶ ["Default Surcharge"]	Rs _____
(c)	WWF	Rs _____
(d)	Penalty u/s	Rs _____
(e)	Others	Rs _____
	Total	Rs _____

¹ Part XII substituted by SRO 189(I)/2006, dated February 28, 2006.

² Underlining omitted by SRO 392(I)/2009, dated May 19, 2009.

³ Substituted for "in" by SRO 392(I)/2009, dated May 19, 2009.

⁴ The words "Department of Income Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ Inserted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The words "Additional Tax" substituted by SRO 1218(I)/2015 dated 08.12.2015.

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(2) You are required to make the payment of the above amount on or before _____ but not later than ¹ [²“thirty”] days from the date of service of this notice in the National Bank of Pakistan/ State Bank of Pakistan/Treasury Office/Sub-Treasury Office.

(3) If you intend to appeal against the order, you may file an appeal under section 127 to the Commissioner of ³ [“Inland Revenue”] (Appeals), Zone _____ within thirty days of the receipt of this notice.

(4) Please note that by timely payment of your tax liability you can avoid:

(a) mandatory levy of ⁴ [“default surcharge”] under section 205 ⁵ [];

(b) penalty under section ⁶ [“182(1)”]; and

(c) proceedings under 138(2).

⁷ [(d) Recovery of tax under section 140.”]

(5) Copy of the order on which demand/refund is based is enclosed.

Date _____

Seal

[Commissioner/⁸ [“officer of Inland Revenue”]]
Personal Code _____]

PART-XIII OF THE FIRST SCHEDULE

Government Of Pakistan
⁹ [“DEPARTMENT OF INLAND REVENUE”]
office of the _____

**Form of authorization
(See Rule 72 Section 175)**

In pursuance of and as empowered under section 175 and to carry out the purpose and objects of the Section, M/s. _____ and M/s. _____ ¹⁰ [“officer of Inland Revenue”] and/or M/s. _____ valuer(s) is/ are authorized with regard to the tax

¹ Substituted for “30” by SRO 755(I)/2008, dated July 15, 2008. Earlier it was substituted for “15” by SRO 612(I)/2006, dated June 08, 2006.

² The words “fifteen” substituted by SRO 1218(I)/2015 dated 08.12.2015.

³ The words “Income Tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁴ The words “additional tax” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁵ The words “@ 12% per annum” omitted by SRO 1218(I)/2015 dated 08.12.2015.

⁶ The figure “183” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁷ Added by SRO 1218(I)/2015 dated 08.12.2015

⁸ The words “Taxation Officer” substituted by SRO 1218(I)/2015 dated 08.12.2015.

⁹ The words “DEPARTMENT OF INCOME TAX” substituted by SRO 1218(I)/2015 dated 08.12.2015.

¹⁰ The words “Taxation Officer” substituted by SRO 1218(I)/2015 dated 08.12.2015.

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related matters of M/s. _____ to enter any premises and to have full and free access to any place, accounts, documents or computer, and to impound or to take extracts or copy of such material and/or examine and prepare notes, details of inventory and its valuation, or computer disc of information or floppies from hard disc or inventory of any article found at the place. The officer(s) authorized shall handover a copy of inventory of goods and material to the persons available on premises and/or put/affix on the conspicuous place in case of refusal of such person to receive or accept. In the later situation, may also send such copy through registered post/courier service as early as possible. The ¹["officer of Inland Revenue"] may keep in mind the enquiry/investigation, audit relating to tax issues only.

Commissioner

²[PART-XIV OF THE FIRST SCHEDULE

APPLICATION FOR GROUP RELIEF UNDER SECTION 59B OF THE INCOME TAX ORDINANCE, 2001

Prescribed application for group relief.- An application by the taxpayer for group relief under section 59B of the Income Tax Ordinance, 2001, shall be in the following form, namely:-

To,
The Commissioner,

Dear Sir,

The undersigned being duly authorized hereby apply on behalf of M/s. _____ (Name, NTN and address of the company) for group relief under section 59B of the Income Tax Ordinance, 2001, in respect of the following companies of the group.

S.No.	Name of the company	Address (Head Office / postal)	NTN No.	Incorporation No.	Whether holding/ subsidiary company	Commissioner having jurisdiction over holding/ subsidiary company
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2. The following documents are attached:-

- (i) Copies of locally incorporation certificates of the above mentioned companies under the Companies Ordinance, 1984; and
- (ii) Copy of the certificate issued by the SECP (as set out in

¹ The words "Taxation Officer" substituted by SRO 1218(I)/2015 dated 08.12.2015.

² Part XIV inserted by SRO 392(I)/2009, dated May 19, 2009.

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Annexure to this Part) confirming that the companies had complied with the corporate governance requirements, as Notified by the SECP, and are not defaulters of any rules or regulations.

3. It is declared that in accordance with the provisions of section 59B of the Income Tax Ordinance, 2001,-
- (i) there is continued ownership for five years of share capital of the subsidiary company to the extent of,-
 - (a) fifty five percent in the case of a listed company; or
 - (b) seventy-five percent or more, in the case of other companies;
 - (ii) a company within the group has not engaged in the business of trading;
 - (iii) holding company, being a private limited company with seventy-five percent of ownership of share capital gets itself listed within three years from the year in which set off for loss is claimed;
 - (iv) the Board of Directors of the respective companies have approved the loss surrendered and loss claimed under section 59B of the Income Tax Ordinance, 2001;
 - (v) the Board of Directors of the loss claiming company has approved transfer of cash to the loss surrendering company equal to the amount of tax payable on the profit set off against the acquired loss; and
 - (vi) after the approval of cash transfer by the Board of Directors, the cash has been actually transferred before the filing of returns of the loss claiming company and the loss surrendering company.

Yours faithfully

Signature _____
Name (in block letters) _____
CNIC No. _____
Designation. _____
Date _____

**ANNEXURE
(See paragraph 2(ii) of this part)**

**CERTIFICATE FROM THE SECURITIES AND
EXCHANGE COMMISSION OF PAKISTAN**

It is certified that M/s _____,
incorporated at No. _____ dated _____ is a holding company
having 55% share of the following subsidiary companies, namely:-

- (a) _____
- (b) _____
- (c) _____
- (d) _____

It is certified that M/s _____, M/s _____ and
M/s _____ are the subsidiary companies of the holding company
M/s _____ holding 75% share of the aforementioned
subsidiary companies.

And the holding company and its subsidiary companies (mentioned above)
have not violated any corporate governance requirements notified by the SECP from
time to time, and the above said companies are entitled to avail group relief under
section 59B of the Income Tax Ordinance, 2001. This certificate shall be valid till no
violation from the date of issuance of this certificate onwards is committed by the
concerned companies. The SECP is obliged to intimate the Commissioner of Income
Tax concerned, if any, code of corporate governance is violated by any of companies
availing benefit of group relief under section 59B of the Income Tax Ordinance, 2001.

Signature _____

Name of the issuing authority _____

Seal/Stamp _____

Date _____

PART-I OF THE SECOND SCHEDULE

PART-II OF THE SECOND SCHEDULE

1¹

		"Part-II-F Instructions for Filing in Return Form & Wealth Statement"	
Form	Sr.	Instruction	
General		The following persons are required to furnish a return of income for a tax year: (a) Every company; (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000; (c) Every non-profit organization as defined in clause (36) of section 2; (d) Every welfare institution approved under clause (58) of Part I of the Second Schedule; (e) Every person who has been charged to tax in respect of any of the two preceding tax years; (f) Every person who claims a loss carried forward under this Ordinance for a tax year; (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment, or the Islamabad Capital Territory; (h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area; (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area; (j) Every person who owns a motor vehicle having engine capacity above 1000 CC; (k) Every person who has obtained National Tax Number; (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand; (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan; (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year. The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1): (a) Return on which CNIC is missing or incorrect or invalid; (b) Return on which mandatory fields marked by * are empty; (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001); (d) Return which is not filed in the prescribed form; (e) Return which is not filed in the prescribed mode.	
		Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & income subject to fixed final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed.	
		Individuals deriving income under the head business or falling under Final Tax Regime (PTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved.	
		Individuals, including members of AOPs or directors of Companies must file Wealth Statement.	
		Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (https://irs.fbr.gov.pk/infosys/public/login.xhtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants & Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return. Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk .	
		Taxpayers may seek guidance through the following modes: By calling Helpline 0600 00 227, 051 111-227-227 By visiting the nearest Taxpayer Facilitation Centre (TFC) list of which can be downloaded from FBR website at http://www.fbr.gov.pk Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk .	
	IT-1B	13	Only Foreign Income (Not Loss) should be declared.
	IT-2	14	
	IT-1B	48	Only Agriculture Income (Not Loss) should be declared.
	IT-2	45	
	IT-1B	26	Tax Credits include Tax Credits for the following:
	IT-2	28	
			Share in Taxed Income from AOP;
			Charitable Donations u/s 61;
			Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62;
		Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) u/s 62;	
		63;	
		Profit or Share in Rent or Share in Appreciation of Value of Property paid on loan invested in property u/s 64.	
Annex-E		Taxpayers wanting to opt out of Presumptive Tax Regime (PTR) u/c (55B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.	
Annex-F		Only Personal / Household (Non-Business) expenses should be declared.	
Annex-F	15	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.	
Statement		If rows provided in any segment are inadequate, additional rows may be inserted.	
Wealth Statement		All assets must be declared at cost, including ancillary expenses.	
Statement		If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.	
Statement		If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.	
Wealth Statement	4	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.	
Wealth Statement	14	Assets created in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).	
Wealth Statement	21	Value of perquisites, 1/10 of goodwill from tenant, 1/10 of goodwill on vacating possession of property, repairs allowance, admissible / inadmissible deductions, brought forward losses, unabsorbed depreciation / amortization.	

¹ Inserted by the S.R.O. 841(I)/2015 dated 26.08.2015

CHAPTER - XIX MISCELLANEOUS

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)						
[FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS]						
Name*				Tax Year		2015
CNIC*				NTN		
Address*						
	Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Property	1	Income / (Loss) from Property [Sum of 2 to 6] - (Sum of 7 to 13)	2000			
	2	Rent Received or Receivable	2001			
	3	1/10th of amount not adjustable against Rent	2002			
	4	Forfeited Deposit under a Contract for Sale of Property	2003			
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	6	Unpaid Liabilities exceeding three years	2005			
	7	1/5th of Rent of Building for Repairs [2+3+4+20%]	2001			
	8	Insurance Premium	2022			
	9	Local Rate / Tax / Charge / Cess	2023			
	10	Other Deductions against Rent	2098			
	11	Gains / (Loss) from Capital Assets	4000			
	12	Income / (Loss) from Other Sources	5000			
	13	Foreign Income	5000			
	14	Share in Untaxed Income from AOP	3131			
	15	Share in Taxed Income from AOP	3141			
	16	Total Income*	8000			
Deductible Allowances	17	Deductible Allowances [18+19]	2009	Total	Inadmissible	Admissible
	18	Zakat u/s 60	9004			
	19	Charitable Donations u/s 61, Part I, 2nd Schedule	9004			
	20	Taxable Income [16-17]	9100			
	21	Tax Chargeable [Col C 22-23-24-25+26]	9200			
	22	Normal Income Tax	920000			
	23	Tax Reduction for Senior Taxpayer	9303			
	24	Tax Reduction for Disabled Taxpayer	9304			
	25	Tax Credits	9329			
	26	Super Tax	920700			
Computations	27	Tax Paid [Sr 28 Col. E+Sr 29 Col. B+Sr 35 Col. 3+Sr. 1 Col.H Annex-A]				
	28	Advance Income Tax	9202			
	29	Advanced Income Tax	9203			
	30	Refundable Income Tax [21-27 if <0]	9210			
	31	Demandable Income Tax [21-27 if >0]	9204			
	32	Refund/Adjustment of Other Year(s) against Demand of this Year [e30]	92101			
	33	Agriculture Income	6100			
	34	Agriculture Income Tax	9291			
				Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
	Final / Fixed / Average / Relevant / Reduced Rate Regime	35	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 36 to 56]	640061		
36		Dividend u/s 150 @ 7.5%	64030052			
37		Dividend u/s 150 @ 10%	64030053			
38		Dividend u/s 150 @ 12.50%	64030054			
39		Profit on Debt u/s 151 from NSC / PCD Deposits	64040051			
40		Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052			
41		Profit on Debt u/s 151 from Government Securities	64040053			
42		Profit on Debt u/s 151 from Others	64040054			
43		Prize on Race Bund u/s 155	64090051			
44		Winnings from Crossword Puzzle u/s 155	64090052			
45		Winnings from Raffle u/s 155	64090053			
46		Winnings from Lottery u/s 155	64090054			
47		Winnings from Quiz u/s 155	64090055			
48		Winnings from Sale Promotion u/s 155	64090056			
49		Rescued or Bonus Shares by Companies quoted on Stock Exchange u/s 236A1	64151451			
50	Rescued or Bonus Shares by Companies not quoted on Stock Exchange u/s 236A1	64151451				
51	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051				
52	Capital Gains on Immovable Property u/s 37(1A) @ 5%	64220053				
53	Capital Gains on Immovable Property u/s 37(1A) @ 10%	64220055				
54	Capital Gains on Securities u/s 37(1A) @ 5%	64220151				
55	Capital Gains on Securities u/s 37(1A) @ 10%	64220155				
56	Capital Gains on Securities u/s 37(1A) @ 20%	64220156				
Verification	I, _____ CNIC No. _____, in my capacity as Self / Representative (as defined in section 177 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature						Date

CHAPTER - XIX MISCELLANEOUS

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year	2015	
CNIC*				NTN*		
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income from Business	3000				
2	Income / (Loss) from Property (Sum of 3 to 7) / (Sum of 8 to 11)	2000				
3	Rent Received or Receivable	2001				
4	1/10th of amount not adjustable against Rent	2002				
5	Forfeited Deposit under a Contract for Sale of Property	2003				
6	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
7	Unpaid Liabilities exceeding three years	2005				
8	15th of Rent of Building for Repara (3+4+5)*20%	2031				
9	Insurance Premium	2032				
10	Local Rate / Tax / Charge / Cess	2033				
11	Other Deductions against Rent	2036				
12	Gain / (Loss) from Capital Assets	4000				
13	Income / (Loss) from Other Sources	5000				
14	Foreign Income	6000				
15	Share in untaxed Income from ACP	3131				
16	Share in Taxed Income from ACP	3141				
17	Total Income*	9000				
			Total	Inadmissible	Admissible	
18	Deductible Allowances (19+20+21)	9009				
19	Zakat u/s 80	9001				
20	Workers Welfare Fund u/s 60A	9002				
21	Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
22	Taxable Income (17-18)*	3100				
23	Tax Chargeable	9200				
24	Normal Income Tax	920000				
25	Tax Reduction for Senior Taxpayer	9303				
26	Tax Reduction for Disabled Taxpayer	9304				
27	Tax Credits	9329				
28	Difference of Minimum Tax Chargeable u/s 14B(6) / 153(3)(b)	923192				
29	Adjustment of Minimum Tax Paid u/s 113 in earlier Years (i.e. (24-25-26-27+28)	923193				
30	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
31	Difference of Minimum Tax Chargeable u/s 113	923194				
32	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
33	Turnover / Tax Chargeable u/s 113 @0.25%	923183				
34	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
35	Turnover / Tax Chargeable u/s 113 @1%	923160				
36	Super Tax	920700				
37	Tax Paid [Sr.38 Col. B+Sr.39 Col. B+Sr.46 Col. B+Sr.1 Col. B Annex-A]	9202				
38	Advance Income Tax	9203				
39	Admitted Income Tax	9204				
40	Refundable Income Tax (23-37 If <0)	9210				
41	Demandable Income Tax (23-37 If >0)	9204				
42	Refund Adjustment of Other Year(s) against Demand of this Year (= 41)	92101				
43	WYF	920900				
44	Agriculture Income	6100				
45	Agriculture Income Tax	9291				
Verification	I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002					
Signature				Date		

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RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*				Tax Year		
CNIC*				NTN	NTN*	
Sr.	Description	Code	Receipts / Value / Number	Tax Collected / Deducted / Paid	Tax Chargeable	
			A	B	C	
46	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax (Sum of 47 to 107)	640001				
47	Import uss 148 @1%	64010052				
48	Import uss 148 @2%	64010054				
49	Import uss 148 @3%	64010056				
50	Import uss 148 @4.5%	64010059				
51	Import uss 148 @5.5%	64010061				
52	Import uss 148 @6%	64010062				
53	Import of Edible Oil uss 148 @2.2%	64010161				
54	Import of Packing Material uss 148 @3.5%	64010181				
55	Dividend uss 150 @7.5%	64030052				
56	Dividend uss 150 @10%	64030053				
57	Dividend uss 150 @12.50%	64030054				
58	Dividend to a Non-Resident covered under ADDT uss 150 / uss 5	64030099				
59	Profit on Debt uss 151 from NSC / FCO Deposits	64040051				
60	Profit on Debt uss 151 from Bank Accounts / Deposits	64040052				
61	Profit on Debt uss 151 from Government Securities	64040053				
62	Profit on Debt uss 151 from Others	64040054				
63	Royalty / Fee for Technical Services to a Non-Resident uss 152(1) / Division IV, Part I, 1st Schedule	64050051				
64	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident uss 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
65	Payment for Services, Contracts to a Non-Resident uss 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
66	Fee for Advertisement Services to a Non-Resident uss 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
67	Insurance / Reinsurance Premium to a Non-Resident uss 152(1A)(d) / Division II, Part III, 1st Schedule	64050055				
68	Fee for Advertisement Services to a Non-Resident uss 152(1A)(e) / Division II, Part III, 1st Schedule	64050056				
69	Profit on Debt uss 152(2) / uss 5(A), Part II, 2nd Schedule	64050096				
70	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
71	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
72	Payment for Goods uss 153(1)(a) @1%	64060052				
73	Payment for Goods uss 153(1)(a) @1.5%	64060053				
74	Payment for Goods uss 153(1)(a) @2.5%	64060054				
75	Payment for Services uss 153(1)(b) @1%	64060152				
76	Payment for Services uss 153(1)(b) @2%	64060154				
77	Payment for Services uss 153(1)(b) @10%	64060170				
78	Receipts from Contracts uss 153(1)(c) @7.5%	64060265				
79	Receipts from Contracts uss 153(1)(c) @10%	64060270				
80	Fee for Export related Services uss 153(2) @1%	64060352				
81	Export Proceeds uss 154 @1%	64070054				
82	Foreign Indenting Commission uss 154(2) @2.5%	64070151				
83	Price on Prize Bond uss 155	64090051				
84	Winning from Crossword Puzzle uss 156	64090052				
85	Winning from Raffle uss 156	64090053				
86	Winning from Lottery uss 156	64090054				
87	Winning from Quiz uss 156	64090055				
88	Winning from Sale Promotion uss 156	64090056				
89	Commission / Discount on petroleum products uss 156A	64090151				
90	Brokerage / Commission uss 233 @7.5%	64120065				
91	Brokerage / Commission uss 233 @12%	64120074				
92	Cruc Station Cess Bill uss 234A	64130151				
93	Electricity Bill of Commercial Consumer uss 235	64140051				
94	Electricity Bill of Industrial Consumer uss 235	64140052				
95	Issuance of Bonus Shares by Companies quoted on Stock Exchange uss 236B	64151351				
96	Issuance of Bonus Shares by Companies not quoted on Stock Exchange uss 236B	64151451				
97	Capital Gains on Immoveable Property uss 37(1A) @0%	64220051				
98	Capital Gains on Immoveable Property uss 37(1A) @5%	64220063				
99	Capital Gains on Immoveable Property uss 37(1A) @10%	64220055				
100	Capital Gains on Securities uss 37A @0%	64220151				
101	Capital Gains on Securities uss 37A @10%	64220155				
102	Capital Gains on Securities uss 37A @12.5%	64220156				
103	Fee for Services outside Pakistan uss (3), Part II, 2nd Schedule @1%	64310051				
104	Receipts for Contracts outside Pakistan uss (3), Part II, 2nd Schedule @1%	64310052				
105	Purchase of Locally Produced Edible Oil uss (13C), Part II, 2nd Schedule @2%	64310053				
106	Fee for Carriage Services by Oil Tanker/loads Transport Contractor uss (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320061				
107	Income of Hajj Group Operators uss (47A), Part IV, 2nd Schedule @50%	64320052				

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Annex-A				
Adjustable Tax Collected / Deducted				
Name*				Tax Year
CNIC*				2015
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax [Sum of 2 to 42] [Col B Add to Col B Sr 37 of Return]	640000		
2	Import u/s 148 @5.5%	64010011		
3	Import u/s 148 @6%	64010012		
4	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
5	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
6	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part II, 1st Schedule	64050009		
7	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
8	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
9	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part I, 1st Schedule	64050012		
10	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000		
11	Rent of Property u/s 155	64080001		
12	Withdrawal from Pension Fund u/s 156B	64090201		
13	Cash Withdrawal from Bank u/s 231A	64100101		
14	Certain Banking Transactions u/s 231AA	64100201		
15	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
16	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
17	Motor Vehicle Sale u/s 231B(3)	64100303		
18	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101		
19	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102		
20	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103		
21	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201		
22	Goods Transport Public Vehicle Tax u/s 234	64130001		
23	Passenger Transport Public Vehicle Tax u/s 234	64130002		
24	Private Vehicle Tax u/s 234	64130003		
25	Electricity Bill of Domestic Consumer u/s 235A	64140101		
26	Telephone Bill u/s 236(1)(a)	64150001		
27	Cellphone Bill u/s 236(1)(a)	64150002		
28	Prepaid Telephone Card u/s 236(1)(b)	64150003		
29	Phone Unit u/s 236(1)(c)	64150004		
30	Purchase by Auction u/s 236A	64150101		
31	Domestic Air Ticket Charges u/s 236B	64150201		
32	Sale / Transfer of Immovable Property u/s 236C	64150301		
33	Functions / Gatherings Charges u/s 236D	64150401		
34	Certification of Foreign-Produced TV Plays / Serials u/s 236E	64150501		
35	Issuance / Renewal of License to Cable Operators / Electronic Media u/s 236F	64150601		
36	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
37	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
38	Purchase by Retailers u/s 236H	64150801		
39	Educational Institution Fee u/s 236I	64150901		
40	Issuance / Renewal of License to Dealers / Commission Agents / Agents u/s 236J	64151001		
41	Purchase / Transfer of Immovable Property u/s 236K	64151101		
42	Purchase of International Air Ticket u/s 236L	64151201		

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Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (Including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*					Tax Year	Tax Year
CNIC*					NTN	NTN*
Business Name*						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenues	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) (2-3)	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
	4	Cost of Sales / Services (sum of 5 to 15) (16)	3030			
Cost of Sales / Services	5	Opening Stock	3038			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance				
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) (1-4)	3100			
	18	Other Revenues (Sum of 19 to 21)	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
	Indirect Expenses	21	Gilts	3128		
22		Management, Administrative, Selling & Financial Expenses (Sum of 23 to 42)	3199			
23		Rent	3151			
24		Rates / Taxes / Cess	3152			
25		Salaries / Wages / Perquisites / Benefits	3154			
26		Traveling / Conveyance / Vehicles Running / Maintenance	3155			
27		Electricity / Water / Gas	3158			
28		Communication	3162			
29		Repair / Maintenance	3166			
30		Stationery / Printing / Photocopies / Office Supplies	3168			
31		Advertisement / Publicity / Promotion	3168			
32		Insurance	3170			
33		Professional Charges	3171			
34		Profit on Debt (Financial Charges / Markup / Interest)	3172			
35		Brokerage / Commission	3178			
36		Irrecoverable Debts written off	3106			
37		Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
38		Other Indirect Expenses	3180			
39		Accounting (Loss) on Sale of Intangibles	3195			
40		Accounting (Loss) on Sale of Assets	3195			
41		Accounting Amortization	3197			
42		Accounting Depreciation	3198			
43		Accounting Profit / (Loss) (17+18+22)	3200			

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Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*					Tax Year	Tax Year
CNIC*					NTN	NTN*
Business Name*						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3069			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
	4	Cost of Sales / Services (sum of 5 to 15)-[6]	3030			
Cost of Sales / Services	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance				
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues (Sum of 19 to 21)	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128			
Indirect Expenses	22	Management, Administrative, Selling & Financial Expenses (Sum of 23 to 42)	3159			
	23	Rent	3151			
	24	Rates / Taxes / Cess	3152			
	25	Salaries / Wages / Perquisites / Benefits	3154			
	26	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	27	Electricity / Water / Gas	3158			
	28	Communication	3152			
	29	Repair / Maintenance	3155			
	30	Stationery / Printing / Photocopies / Office Supplies	3166			
	31	Advertisement / Publicity / Promotion	3168			
	32	Insurance	3170			
	33	Professional Charges	3171			
	34	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	35	Brokerage / Commission	3176			
	36	Irrecoverable Debts written off	3186			
	37	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	38	Other Indirect Expenses	3180			
	39	Accounting (Loss) on Sale of Intangibles	3195			
	40	Accounting (Loss) on Sale of Assets	3196			
	41	Accounting Amortization	3197			
	42	Accounting Depreciation	3198			
	43	Accounting Profit / (Loss) [17+18-22]	3200			

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Annex-C			
Inadmissible / Admissible Deductions			
Name*		Tax Year	2015
CNIC*		NTN	NTN*
Sr.	Description	Code	Amount
Inadmissible Deductions	1	Inadmissible Deductions (Sum of 2 to 28)	3239
	2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201
	3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202
	4	Add Backs Provision for Diminution in Value of Investment	3203
	5	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204
	6	Add Backs u/s 21(e) Cess / Rate / Tax levied on Profits / Gains	3205
	7	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206
	8	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207
	9	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208
	10	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209
	11	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210
	12	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211
	13	Add Backs u/s 21(h) Personal Expenditure	3212
	14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its Member	3213
	15	Add Backs u/s 21(i) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215
	16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216
	17	Add Backs u/s 21(n) Capital Expenditure	3217
	18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218
	19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219
	20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220
	21	Add Backs Tax Gain on Sale of Intangibles	3225
	22	Add Backs Tax Gain on Sale of Assets	3226
	23	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230
	24	Add Backs Accounting (Loss) on Sale of Intangibles	3235
	25	Add Backs Accounting (Loss) on Sale of Assets	3236
	26	Add Backs Accounting Amortization	3237
	27	Add Backs Accounting Depreciation	3238
	28	Other Inadmissible Deductions	3234
Admissible Deductions	29	Admissible Deductions (Sum of 30 to 39)	3259
	30	Accounting Gain on Sale of Intangibles	3245
	31	Accounting Gain on Sale of Assets	3246
	32	Tax Amortization for Current Year	3247
	33	Tax Depreciation / Initial Allowance for Current Year	3248
	34	Pre-Commencement Expenditure / Deferred Cost	3250
	35	Other Admissible Deductions	3254
	36	Tax (Loss) on Sale of Intangibles	3255
	37	Tax (Loss) on Sale of Assets	3256
	38	Unabsorbed Tax Amortization for Previous Years	3257
	39	Unabsorbed Tax Depreciation for Previous Years	3258

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Name*		Annex-D Depreciation, Initial Allowance, Amortization										Tax Year	
CHC*												MTN	NTN
Sr.	Description	Code	WDV (BF) A	Deletion B	Addition (used previously in previous year) C	Extent of Use D	Addition (New) E	Extent of Use F	Rate G	Initial Allowance H	Rate I	Depreciation	WDV (CF) J
1	Buildings (all types)	3302				100%		100%	15%		10%		
2	Ramp for Disabled Persons	330264				100%		100%	100%		100%		
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%		
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330362				100%		100%	25%		30%		
5	Furniture (including fittings)	330363				100%		100%	0%		5%		
6	Technical / Professional Books	330364				100%		100%	25%		15%		
7	Below ground installations of mineral oil concerns	330305				100%		100%	25%		100%		
8	Offshore installations of mineral oil concerns	330306				100%		100%	25%		20%		
9	Office Equipment	330307				100%		100%	25%		15%		
10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%		15%		
11	Motor Vehicle (not plying for hire)	33041				100%		100%	0%		15%		
12	Motor Vehicle (plying for hire)	33042				100%		100%	25%		15%		
13	Ships	33043				100%		100%	25%		15%		
14	Aircrafts / Aero Engines	33044				100%		100%	25%		30%		
15	Tax Depreciation / Initial Allowance for Current Year	3248									100%		
Description		Code	WDV (BF) A	Remaining Useful Life B	Extent of Use C	Amortization D							
16	Intangible	3305											
17	Intangible	3305											
18	Intangible Expenditure providing Long Term Advantage / Benefit	330516											
19	Tax Amortization for Current Year	3247											
20	Pre-Commencement Expenditure	3305											

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Annex-C							Tax Year	
Name:							2015	
CNIC:							NTN	
							NTN	
Sr	Description	Code	Receipts / Value	Tax Collectible / Debitible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable	
			A	B	C	D	E	
Minimum Tax Chargeable								
1	Minimum Tax Chargeable (DLE Sum of 2 to 6 Transfer to Sr 28 of Return)							
2	Import of Fable Oil's 148 @5.5%	64010161						
3	Import of Packing Material's 148 @5.5%	64010181						
4	Payment for Services us 153/1501 @ 1%	64060153						
5	Payment for Services us 153/1501 @ 2%	64060154						
6	Payment for Services us 153/1501 @ 10%	64060170						
Sr	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <-0)	
			A	U	C	U	E	
Option out of FTR								
7	Import us 148 @ 1%	64010082						
8	Import us 148 @ 2%	64010054						
9	Import us 148 @ 3%	64010056						
10	Import us 148 @ 4.5%	64010059						
11	Import us 148 @ 6%	64010062						
12	Payment for Goods us 153/1501 @ 1%	64060042						
13	Payment for Goods us 153/1501 @ 1.5%	64060053						
14	Payment for Goods us 153/1501 @ 4.5%	64060059						
15	Receipts from Contracts us 153/1501 @ 7.5%	64060266						
16	Receipts from Contracts us 153/1501 @ 10%	64060270						
17	Fine for Export related Services us 153/1501 @ 1%	64070052						
18	Export Proceeds us 154 @ 1%	64070054						
19	Foreign Importing Commission us 154/2 @ 0%	64070151						
20	Commission / Discount on petroleum products us 155A	64090151						
21	Brokerage / Commission us 233 @ 0%	64120065						
22	Brokerage / Commission us 233 @ 2%	64120074						

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Annex-F			
Personal Expenses			
Name*		Tax Year	2015
CNIC*		NTN	
Sr.	Description	Code	Amount
1	Personal Expenses [Sum of 2 to 16 minus 17]	7089	
2	Rent	7051	
3	Rates / Taxes / Charge / Cess	7052	
4	Vehicle Running / Maintenance	7055	
5	Travelling	7056	
6	Electricity	7058	
7	Water	7059	
8	Gas	7060	
9	Telephone	7061	
10	Asset Insurance / Security	7066	
11	Medical	7070	
12	Educational	7071	
13	Club	7072	
14	Functions / Gatherings	7073	
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc	7076	
16	Other Personal / Household Expenses	7087	
17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088	
	CNIC No.	Name*	
18			
19			
20			
21			

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CHAPTER - XIX MISCELLANEOUS

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001										1/4
Name*								Tax Year	2015	
CNIC*								NTN		
Residence Address*										
Business Address*										
Agricultural Property	1 Agricultural Property (Sum of 1 i to 1 x)								7001	
		<i>Form (Irrigated / Unirrigated / Uncultivable)</i>	<i>Mauza / Village / Chak No.</i>	<i>Tehsil</i>	<i>District</i>	<i>Area (Acre)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i						7001			
	ii						7001			
	iii						7001			
	iv						7001			
	v						7001			
	vi						7001			
	vii						7001			
	viii						7001			
	ix						7001			
Residential, Commercial, Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) (Sum of 2 i to 2 x)								7002	
		<i>Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)</i>	<i>Unit No. / Complex / Street / Block / Sector</i>	<i>Area / Locality / Road</i>	<i>City</i>	<i>Area (Marla / sq. yd.)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i						7002			
	ii						7002			
	iii						7002			
	iv						7002			
	v						7002			
	vi						7002			
	vii						7002			
	viii						7002			
	ix						7002			
Business Capital	3 Business Capital								7003	
	<i>Enter name, share percentage & capital amount in each AOP</i>						<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i								7003	
	ii								7003	
Equipment	4 Equipment, etc. (Non-Business) (Sum of 4 i to 4 iv)								7004	
	<i>Description</i>							<i>Code</i>	<i>Value at Cost</i>	
	i								7004	
	ii								7004	
iii								7004		
iv								7004		

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							24	
Name*						Tax Year	2015	
CNIC*						NTN		
Animal	5 Animal (Non-Business) [Sum of 5 i to 5 iv]						7005	
		<i>Description:</i>				<i>Code</i>	<i>Value at Cost</i>	
	i	Livestock				7005		
	ii	Pet				7005		
	iii	Unspecified				7005		
iv	Unspecified				7005			
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]						7006	
		<i>Form</i>	<i>Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i	Account				7006		
		Current				7006		
		Current				7006		
		Fixed Deposit				7006		
		Fixed Deposit				7006		
		Profit / Loss Sharing				7006		
		Profit / Loss Sharing				7006		
		Saving				7006		
		Saving				7006		
	ii	Annuity				7006		
	iii	Bond				7006		
	iv	Certificate				7006		
	v	Debiture				7006		
	vi	Deposit				7006		
		Term Deposit				7006		
		Term Deposit				7006		
	vii	Fund				7006		
	viii	Instrument				7006		
	ix	Insurance Policy				7006		
	x	Security				7006		
	xi	Stock / Share				7006		
	xii	Unit				7006		
	xiii	Others				7006		
Debt	7 Debt (Non-Business) [Sum of 7 i to 7 vii]						7007	
		<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i	Advance				7007		
	ii	Debt				7007		
	iii	Deposit				7007		
	iv	Prepayment				7007		
	v	Receivable				7007		
	vi	Security				7007		
	vii	Others				7007		
	Motor Vehicle	8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]						7008
			<i>Form</i> <i>(Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	<i>Code</i>	<i>Value at Cost</i>
		i					7008	
		ii					7008	
		iii					7008	
		iv					7008	
v						7008		
vi						7008		
vii						7008		
viii					7008			

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				34
Name*		Tax Year	2015	
CNIC*		NTN		
Precious Possession	9 Precious Possession (Sum of 9 i to 9 iii)	7009		
		Description	Code	Value at Cost
	i Antique / Artifact	7009		
	ii Jewelry / Ornament / Metal / Stone	7009		
	iii Others (Specify)	7009		
Household Effect	10 Household Effect (Sum of 10 i to 10 iv)	7010		
		Description	Code	Value at Cost
	i Unspecified	7010		
	ii Unspecified	7010		
	iii Unspecified	7010		
Personal Item	11 Personal Item (Sum of 11 i to 11 iv)*	7011		
		Description	Code	Value at Cost
	i Unspecified	7011		
	ii Unspecified	7011		
	iii Unspecified	7011		
Cash	12 Cash (Non-business) (Sum of 12 i to 12 ii)	7012		
	Notes & Coins	7012		
Any Other Asset	13 Any Other Asset (Sum of 13 i to 13 iv)	7013		
		Description	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
Assets in Others' Name	14 Assets in Others' Name (Sum of 14 i to 14 iv)	7014		
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
	15 Total Assets (Sum of 1 to 14)	7019		

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WEALTH STATEMENT UNDER SECTION 114 OF THE INCOME TAX ORDINANCE, 2001						4/4
Name*					Tax Year	2015
CNIC*					NTN	
Loan	16	Credit (Non-Business) [Sum of 16 i to 16 viii]			7021	
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
	i	Advance			7021	
	ii	Borrowing			7021	
	iii	Credit			7021	
	iv	Loan			7021	
	v	Mortgage			7021	
	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
	17	Total Liabilities (=16)			7029	
Reconciliation of Net Assets	18	Net Assets Current Year [15-17]			703001	
	19	Net Assets Previous Year			703002	
	20	Increase / Decrease in Assets [18-19]			703003	
	21	Inflows [Sum of 21 i to 21 x]			7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x	Others			7048	
	22	Personal Expenses [Transfer from Sl. 1 Annex-F]			7059	
23	Outflows [Sum of 23 i to 23 iii]			7059		
i	Gift			7091		
ii	Loss on Disposal of Assets			7092		
iii	Others			7098		
24	Unreconciled Amount [21-22-23]			703000		
Disposed Assets	25	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 25 i to 25 j]			703004	
		Description			Code	Value at Cost
	i				703004	
					703004	
Verification	I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30/06/2015 & of my personal expenditure for the year ended 30/06/2015 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					

”]

CHAPTER - XIX MISCELLANEOUS

¹Part II G

[“Company Income Tax Return 2015

Receipts / Deductions		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business		Income / (Loss) from Property	2000				
		Total Receipts from Property	2020				
Capital Assets		Rent Received or Receivable	2001				
		1/10th of amount not adjustable against Rent	2002				
Foreign Sources / Agriculture		Forfeited Deposit under a Contract for Sale of Property	2003				
		Recovery of Unpaid Inrecoverable Rent allowed as deduction	2004				
Tax Chargeable / Payments		Unpaid Liabilities exceeding three Years	2005				
		Total Deductions from Property	2006				
		1/5th of Rent of Building for Repairs	2031				
		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 HFC / Banks	2036				
		Rent Collection Expenditure	2037				
		Legal Service Charges	2038				
		Amount claimed as Inrecoverable Rent	2039				
		Payment of Liabilities treated as income	2097				
		Other Deductions against Rent	2098				

Receipts / Deductions		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business		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)	3005				
		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	3030				
		Domestic Raw Material / Components Opening Balance	3035				
		Import Raw Material / Components Opening Balance	3036				
		Stores / Spares Opening Balance	3037				
		Fuel Opening Balance	3038				
		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)	3050				
		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	3060				

¹ Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

CHAPTER - XIX MISCELLANEOUS

Domestic Raw Material / Components Consumed	3665				
Import Raw Material / Components Consumed	3666				
Stores / Spares Consumed	3667				
Fuel Consumed	3668				
Work in Process Consumed	3664				
Self-Manufactured Finished Goods Consumed	3663				
Domestic Finished Goods Consumed	3661				
Import Finished Goods Consumed	3662				
Direct Expenses	3688				
Salaries / Wages	3671				
Power	3673				
Gas	3674				
Repair / Maintenance	3677				
Insurance	3680				
Royalty	3691				
Fee for Technical Services	3682				
Other Direct Expenses	3683				
Accounting Amortization	3687				
Accounting Depreciation	3688				
Closing Stock	3699				
Domestic Raw Material / Components Closing Balance	3695				
Import Raw Material / Components Closing Balance	3696				
Stores / Spares Closing Balance	3697				
Fuel Closing Balance	3698				
Work in Process Closing Balance	3694				
Self-Manufactured Finished Goods Closing Balance	3693				
Domestic Finished Goods Closing Balance	3691				
Import Finished Goods Closing Balance	3692				
Gross Profit / (Loss)	3186				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Vouchering	Payment	Attribute	Attachment	B/E	
<ul style="list-style-type: none"> Property Business <ul style="list-style-type: none"> Manufacturing / Trading Items <ul style="list-style-type: none"> Other Revenues <ul style="list-style-type: none"> Fee for Technical / Professional Services Fee for Other Services Profit on Debt Royalty License / Franchise Fee Accounting Gain on Sale of Intangibles Accounting Gain on Sale of Assets Others Share in untaxed income from AOP Share in Taxed Income from AOP 										
										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Other Revenues	3129									
Fee for Technical / Professional Services	3191									
Fee for Other Services	3192									
Profit on Debt	3195									
Royalty	3197									
License / Franchise Fee	3198									
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									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Vouchering	Payment	Attribute	Attachment	B/E	
<ul style="list-style-type: none"> Property Business <ul style="list-style-type: none"> Manufacturing / Trading Items <ul style="list-style-type: none"> Management, Administrative, Selling & Financial Expenses <ul style="list-style-type: none"> Rent Rates / Taxes / Cess Salaries / Wages / Perquisites / Benefits Traveling / Conveyance / Vehicles Running / Maintenance Electricity / Water / Gas Communication Repair / Maintenance Stationery / Printing / Photocopies / Office Supplies Advertisement / Publicity / Promotion Capital Assets <ul style="list-style-type: none"> Professional Charges Profit on Debt (Financial Charges / Markup / Interest) Donation / Charity Brokerage / Commission Other Indirect Expenses Directors Fee Workers Profit Participation Fund Provision for Doubtful / Bad Debts Provision for Obsolete Stocks / Stores / Spares / Fixed Assets Provision for Diminution in Value of Investment Irrecoverable Debts Written off Obsolete Stocks / Stores / Spares / Fixed Assets Written off Accounting (Loss) on Sale of Intangibles Accounting (Loss) on Sale of Assets Accounting Amortization Accounting Depreciation Accounting Profit / (Loss) 										
										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
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	3156									
Communication	3162									
Repair / Maintenance	3165									
Stationery / Printing / Photocopies / Office Supplies	3166									
Advertisement / Publicity / Promotion	3168									
Insurance	3170									
Professional Charges	3171									
Profit on Debt (Financial Charges / Markup / Interest)	3172									
Donation / Charity	3174									
Brokerage / Commission	3178									
Other Indirect Expenses	3180									
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									
Irrecoverable Debts Written off	3186									
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187									
Accounting (Loss) on Sale of Intangibles	3195									
Accounting (Loss) on Sale of Assets	3196									
Accounting Amortization	3197									
Accounting Depreciation	3198									
Accounting Profit / (Loss)	3206									

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate																																																																																																																																																																																																																																																
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<td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210b) Amount of Tax Deducted at Source</td> <td>3206</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid</td> <td>3207</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210d) Entertainment Expenditure above prescribed limit</td> <td>3208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210e) Contributions to Unrecognized / Unapproved Funds</td> <td>3209</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210f) Contributions to Funds not under effective arrangement for deduction of Tax at source</td> <td>3210</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210g) Fine / Penalty for violation of any law / rule / regulation</td> <td>3211</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210j) Personal Expenditure</td> <td>3212</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210k) Profit on Debt / Brokerage / Commission / salary / remuneration Paid by an ACP to its member</td> <td>3213</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode</td> <td>3215</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210m) Salary exceeding prescribed amount not paid through prescribed mode</td> <td>3216</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 210n) Capital Expenditure</td> <td>3217</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 67(1)) Expenditure attributable to Non-Business Income</td> <td>3218</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Add Backs (rs 340) Liabilities allowed Previously as deduction not Paid within three Years</td> <td>3219</td> 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<ul style="list-style-type: none"> Property Business Capital Assets Long Term Short Term 										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Consideration Received on Disposal of Capital Assets Held Long Term	4009									
Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019									
Net Gain / (Loss) on Capital Assets Held Long Term	4020									

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Consideration of Capital Assets held Short Term	4026									
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039									
Net Gain / (Loss) on Capital Assets held Short Term	4040									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
<ul style="list-style-type: none"> Property Business Capital Assets Long Term Short Term Adjustments Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments 										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Unadjusted (Loss) from Capital Assets for 2009	409009									
Unadjusted (Loss) from Capital Assets for 2010	409010									
Unadjusted (Loss) from Capital Assets for 2011	409011									
Unadjusted (Loss) from Capital Assets for 2012	409012									
Unadjusted (Loss) from Capital Assets for 2013	409013									
Unadjusted (Loss) from Capital Assets for 2014	409014									
Unadjusted (Loss) from Capital Assets for 2015	409015									
Unadjusted (Loss) from Capital Assets for 2016	409016									
Unadjusted (Loss) from Capital Assets for 2017	409017									
Unadjusted (Loss) from Capital Assets for 2018	409018									
Unadjusted (Loss) from Capital Assets for 2019	409019									

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<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Receipts / Deductions Foreign Sources / Agriculture Tax Chargeable / Payments 										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Income / (Loss) from Other Sources	5000									
Receipts from Other Sources	5020									
Royalty	5002									
Profit on Debt (Interest, Yield, etc)	5003									
Ground Rent	5004									
Rent from sub lease of Land or Building	5009									
Rent from lease of Building with Plant and Machinery	5006									
Fees for Technical Services	5011									
Bonus / Bonus Shares	5012									
Loan, Advance, Deposit or Gift received in Cash	5015									
Other Receipts	5028									
Deductions from Other Sources	5089									
Accounting Depreciation	5064									
Other Deductions	5088									

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Foreign Property Income / (Loss)	9029									
Foreign Property Income / (Loss)	9021									
Foreign Property Income / (Loss)	9022									
Foreign Property Income / (Loss)	9023									
Foreign Property Income / (Loss)	9024									
Foreign Business Income / (Loss)	9039									
Foreign Business Income / (Loss)	9031									
Foreign Business Income / (Loss)	9032									
Foreign Business Income / (Loss)	9033									
Foreign Business Income / (Loss)	9034									
Foreign Capital Gains / (Loss)	9049									
Foreign Capital Gains / (Loss)	9041									
Foreign Capital Gains / (Loss)	9042									
Foreign Capital Gains / (Loss)	9043									
Foreign Capital Gains / (Loss)	9044									
Foreign Other Sources Income / (Loss)	9059									
Foreign Other Sources Income / (Loss)	9051									
Foreign Other Sources Income / (Loss)	9052									
Foreign Other Sources Income / (Loss)	9053									
Foreign Other Sources Income / (Loss)	9054									

CHAPTER - XIX MISCELLANEOUS

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or Securities Lending u/s 233AA	64120201					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				+	Telephone Bill u/s 236(1)(a)	64150002				+
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Capital Gains on Securities u/s 37A @12.5%	64220156			
Capital Gains on Securities u/s 68, 4th Schedule @0%	64220251			
Capital Gains on Securities u/s 68, 4th Schedule @5%	64220255			
Capital Gains on Securities u/s 68, 4th Schedule @17.5%	64220258			
Capital Gains on Securities u/s 6 7th Schedule @12.5%	64220358			
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051			
Receipts for Contracts outside Pakistan u/c (1), Part II, 2nd Schedule	64310052			
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Income of Haj Group Operators u/c (72A), Part IV, 2nd Schedule	64330052			
Receipts from Shipping Business u/c (21), Part II, 2nd Schedule	64310054			

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Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
Income / (Loss) from Property										
Income / (Loss) from Business										
Gain / (Loss) from Capital Assets										
Income / (Loss) from Other Sources										
Foreign Income										
Agriculture Income										
Share in untaxed income from AOP										
Share in Taxed Income from AOP										
Total Income										
Deductible Allowances										
Share of Partner Company in Income of AOP										
Taxable Income										
Tax Chargeable										
Normal Income Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax										
Super Tax										
WWT										
Tax Credits										
Turnover / Tax Chargeable u/s 113 @0.2%										
Turnover / Tax Chargeable u/s 113 @0.25%										
Turnover / Tax Chargeable u/s 113 @0.5%										
Turnover / Tax Chargeable u/s 113 @1%										
Accounting Profit / Tax Chargeable u/s 113C @17%										
Difference of Minimum Tax Chargeable u/s 146B / 153(3)(c)										
Difference of Minimum Tax Chargeable u/s 113										
Difference of Alternate Corporate Tax u/s 113C										
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)										
Share in Tax Paid on Taxed Income from AOP										
Refund Adjustment of Other Year(s) against Demand of this Year										
Withholding Income Tax										
Advance Income Tax										
Admitted Income Tax										
Demandable Income Tax										
Refundable Income Tax										

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Intangible										
Expenditure providing Long Term Advantage / Benefit										
Pre-Commencement Expenditure										

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Building (all types)										
Ramp for Disabled Persons										
Plant / Machinery (not Otherwise specified)										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products										
Furniture (including fittings)										
Technical / Professional Books										
Below ground installations of mineral Oil concerns										
Offshore installations of mineral Oil concerns										
Office Equipment										
Machinery / Equipment eligible for 1st Year Allowance										
Motor Vehicle (not plying for hire)										
Motor Vehicle (plying for hire)										
Ships										
Aircrafts / Aero Engines										

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Description										
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Import of Edible Oil us 148 @5.5%	64010181									
Import of Packing Material us 148 @5.5%	64010181									
Import of Edible Oil us 148 @9%	64010185									
Import of Packing Material us 148 @9%	64010185									
Payment for Services us 153(13b) @2%	64060154									
Payment for Services us 153(13b) @6%	64060152									

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Description										
	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable			
Import us 148 @1%	64010052									
Import us 148 @2%	64010054									
Import us 148 @3%	64010056									
Import us 148 @4.5%	64010058									
Import us 148 @5.5%	64010061									
Payment for Goods us 153(11a) @1%	64060052									
Payment for Goods us 153(11a) @1.5%	64060053									
Payment for Goods us 153(11a) @4%	64060059									
Receipts from Contracts us 153(11C) @7%	64060254									
Fee for Export related Services us 153(2) @1%	64060352									
Export Proceeds us 154(1) @1%	64070054									
Foreign Indenting Commission us 154(2)	64070051									
Commission / Discount on petroleum products us 156A	64090051									
Brokerage / Commission us 233 @7.5%	64120005									
Brokerage / Commission us 233 @12%	64120074									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
I, <input type="text"/> Enter Name, <input type="text"/> CNIC No. <input type="text"/> Enter CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 72 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement us 156(a) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
<input type="button" value="Verify CODE"/>									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
CPR No.	Date	Amount	Code	Description	Amount	Tax Year			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
Attribute										
Person Status									Value	Action
Residence Status										+
Special Tax Rate for Dividend covered under ADDT										+
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT										
Special Tax Rate for Shipping Income										
Special Tax Rate for Exploration and Production of Petroleum Income										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Code	Description	File							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Payments									
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date			

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CHAPTER - XIX MISCELLANEOUS

1[“Individual Income Tax Return 2015

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¹ Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

CHAPTER - XIX MISCELLANEOUS

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Add Backs Accounting Depreciation	3238				
Admissible Deductions	3299				
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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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill		
<ul style="list-style-type: none"> Employment Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments 										Calculate	Generate Bill
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270										
Unadjusted (Loss) from Business for 2009	327009										
Unadjusted (Loss) from Business for 2010	327010										
Unadjusted (Loss) from Business for 2011	327011										
Unadjusted (Loss) from Business for 2012	327012										
Unadjusted (Loss) from Business for 2013	327013										
Unadjusted (Loss) from Business for 2014	327014										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill		
<ul style="list-style-type: none"> Employment Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities 										Calculate	Generate Bill
Description	Code	Amount			Action						
Land	3301										
Building (all types)	3302										
Plant / Machinery / Equipment / Furniture (including fittings)	3303										
Long Term Advances / Deposits / Prepayments	3312										
Stocks / Bonds / Spares	3316										
Cash / Cash Equivalents	3319										
Total Equity / Liabilities	3369										
Issued, Subscribed & Paid up capital	3352										
Long Term Borrowings / Debt / Loan	3371										
Trade Creditors / Payables	3384										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill		
<ul style="list-style-type: none"> Employment Property Business Capital Assets 										Calculate	Generate Bill
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Gains / (Loss) from Capital Assets	4090										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill		
<ul style="list-style-type: none"> Employment Property Business Capital Assets Other Sources Receipts / Deductions Foreign Sources / Agriculture 										Calculate	Generate Bill
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Income / (Loss) from Other Sources	5009										
Yield on Debtsecd Certificates / Pensioner's Benefit Account	5003041										
Royalty	5002										
Fees for Technical Services	5011										
Bonus / Bonus Shares	5012										
Other Receipts	5028										
Other Deductions	5088										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill		
<ul style="list-style-type: none"> Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture 										Calculate	Generate Bill
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Foreign Income	6000										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill		
<ul style="list-style-type: none"> Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture 										Calculate	Generate Bill
Description	Code	Amount			Action						
Agriculture Income	8100										
Agriculture Income Tax	8261										

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate			Generate Bill		
Employment															
Property															
Business															
Capital Assets															
Other Sources															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															
Deductible Allowances															
										Description	Code	Total	Inadmissible	Admissible	Action
										Deductible Allowances	9009				
										Zakat us 60	9001				
										Workers Welfare Fund us 60A	9002				
										Charitable Donations uc 61, Part I, 2nd Schedule	9004				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate			Generate Bill	
Employment														
Property														
Business														
Capital Assets														
Other Sources														
Foreign Sources / Agriculture														
Tax Chargeable / Payments														
Deductible Allowances														
Tax Reductions														
										Description	Code		Amount	Action
										Tax Reductions	9309			
										Tax Reduction for Full Time Teacher / Researcher	9302			
										Tax Reduction for Senior Taxpayer	9303			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate			Generate Bill		
Employment															
Property															
Business															
Capital Assets															
Other Sources															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															
Deductible Allowances															
Tax Reductions															
Tax Credits															
Adjustable Tax															
										Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
										Tax Reduction for Disabled Taxpayer	9304				
										Tax Credits	9329				
										Tax Credit for Charitable Donations us 61	9311				
										Tax Credit for Investment in Shares and Life Insurance Premium us 62	9312				
										Tax Credit for Contribution to Approved Pension Fund us 63	9313				
										Tax Credit for Profit on Debt us 64	9314				
										Tax Credit for Registration for Sales Tax us 65A	9315				
										Tax Credit us 103	9320				
										Tax Credit for Tax Charged on Behalf Certificates / Pensioner's Benefit Account in excess of applicable	9322				
										Tax Credit for Trust / Welfare Institution / Non-Profit Organization us 100C	9323				
										Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate			Generate Bill		
Employment															
Property															
Business															
Capital Assets															
Other Sources															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															
Deductible Allowances															
Tax Reductions															
Tax Credits															
Adjustable Tax															
Final / Fixed / Minimum / Average / Relevant / Reduced Tax															
Computations															
Personal Assets / Liabilities / Receipts / Expenses															
										Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
										Adjustable Tax	640006				
										Import us 148 @5.5%	64010011				
										Import us 148 @5%	64010012				
										Salary of Federal Government Employees us 149	64020001				
										Salary of Provincial Government Employees us 149	64020002				
										Salary of Corporate Sector Employees us 149	64020003				
										Salary of Other Employees us 149	64020004				
										Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(2)	64050007				
										Profit on Debt to a Non-Resident us 152(2)	64050008				
										Payment for Goods to a PE of a Non-Resident us 152(2A)(a) / Division II, Part II, 1st Schedule	64050009				
										Payment for Transport Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part II, 1st Schedule	64050010				
										Payment for Other Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part II, 1st Schedule	64050011				
										Payment for Contracts to a PE of a Non-Resident us 152(2A)(c) / Division II, Part II, 1st Schedule	64050012				
										Payment for Goods us 153(1)(a) ADJUSTABLE TAX ONLY	64050000				
										Rent of Property us 156	64080001				+
										Withdrawal from Pension Fund us 156B	64090021				
										Cash Withdrawal from Bank us 231A	64100101				+
										Certain Banking Transactions us 231AA	64100201				
										Motor Vehicle Registration Fee us 231(B1)	64100301				+
										Motor Vehicle Transfer Fee us 231(B2)	64100302				+
										Motor Vehicle Sale us 231(B3)	64100303				+
										Value of Shares traded through a member of a Stock exchange us 233A (1)(a)	64120101				
										Value of Shares traded through a member of a Stock exchange us 233A (1)(b)	64120102				
										Value of Shares traded by a member of a Stock exchange us 233A (1)(c)	64120103				
										Margin Financing, Margin Trading or Securities Lending us 233AA	64120201				
										Goods Transport Public Vehicle Tax us 234	64130001				+
										Passenger Transport Public Vehicle Tax us 234	64130002				+
										Private Vehicle Tax us 234	64130003				+

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Electricity Bill of Domestic Consumer us 235A	64140101				+
Telephone Bill us 236(1)(a)	64150001				+
Cellphone Bill us 236(1)(a)	64150002				+
Prepaid Telephone Card us 236(1)(b)	64150003				+
Phone Unit us 236(1)(c)	64150004				+
Purchase by Auction us 236A	64150101				
Domestic Air Ticket Charges us 236B	64150201				
Sale / Transfer of Immovable Property us 236C	64150301				
Functions / Gatherings Charges us 236D	64150401				
Certification of Foreign-Produced TV Plays / Serials us 236E	64150501				
Issuance / Renewal of License to Cable Operators / Electronic Media us 236F	64150601				
Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236G	64150702				
Purchase by Retailers us 236H	64150801				
Educational Institution Fee us 236I	64150901				
Issuance / Renewal of License to Dealers / Commission Agents / Agents us 236J	64151001				
Purchase / Transfer of Immovable Property us 236K	64151101				
Purchase of International Air Ticket us 236L	64151201				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Ablate	Attachment	Bill	Calculate	Generate Bill
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Ross / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
Personal Assets / Liabilities / Receipts / Expense											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001										
Import us 148 @1%	64010052										
Import us 148 @2%	64010054										
Import us 148 @3%	64010056										
Import us 148 @4.5%	64010059										
Import us 148 @5%	64010062										
Import of Edible Oil us 148 @5.5%	64010161										
Import of Packing Material us 148 @5.5%	64010181										
Import of Edible Oil us 148 @6%	64010156										
Import of Packing Material us 148 @6%	64010186										
Dividend us 150 @7.5%	64030052										
Dividend us 150 @10%	64030053										
Dividend us 150 @12.5%	64030054										
Dividend to a Non-Resident covered under ADDT us 150 / us 5	64030059										
Profit on Debt us 151 from NSC / PO Deposits	64040051										+
Profit on Debt us 151 from Bank Deposits	64040052										+
Profit on Debt us 151 from Government Securities	64040053										+
Profit on Debt us 151 from Other Securities	64040054										+
Royalty / Fee for Technical Services to a Non-Resident us 152(1) / Division IV, Part I, 1st Schedule	64050051										
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident us 152(1A)(a) / Division II, Part II, 1st Schedule	64050052										
Payment for Services, Contracts to a Non-Resident us 152(1A)(b) / Division II, Part II, 1st Schedule	64050053										
Fee for Advertisement Services to a Non-Resident us 152(1A)(c) / Division II, Part II, 1st Schedule	64050054										
Insurance / Reinsurance Premium to a Non-Resident us 152(1AA) / Division II, Part II, 1st Schedule	64050055										
Fee for Advertisement Services to a Non-Resident us 152(1AAA) / Division II, Part II, 1st Schedule	64050056										
Profit on Debt us 152(2) / us (SA), Part II, 2nd Schedule	64050058										+
Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050057										
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050058										

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Payment for Goods u/s 153(1)(a) @1%	6409052		
Payment for Goods u/s 153(1)(a) @1.5%	6409053		
Payment for Goods u/s 153(1)(a) @4.5%	6409059		
Payment for Services u/s 153(1)(b) @1%	6409152		
Payment for Services u/s 153(1)(b) @2%	6409154		
Payment for Services u/s 153(1)(b) @10%	6409170		
Receipts from Contracts u/s 153(1)(c) @7.5%	6409205		
Receipts from Contracts u/s 153(1)(c) @10%	6409270		
Fee for Export related Services u/s 153(2) @1%	6409352		
Export Proceeds u/s 154(1) @1%	6407054		
Foreign Indenting Commission u/s 154(2)	6407151		
Prize on Prize Bond u/s 156	6409051		
Winings from Crossword Puzzle u/s 156	6409052		
Winings from Raffle u/s 156	6409053		
Winings from Lottery u/s 156	6409054		
Winings from Quiz u/s 156	6409055		
Winings from Sale Promotion u/s 156	6409056		
Commission / Discount on petroleum products u/s 156A	6409151		
Brokerage / Commission u/s 233 @7.5%	6412065		
Brokerage / Commission u/s 233 @12%	6412074		
CNG Station Gas Bill u/s 234A	64130151		
Electricity Bill of Commercial Consumer u/s 235	6414051		
Electricity Bill of Industrial Consumer u/s 235	6414092		
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351		
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451		
Capital Gains on Immoveable Property u/s 37(1A) @0%	6422051		
Capital Gains on Immoveable Property u/s 37(1A) @5%	6422053		
Capital Gains on Immoveable Property u/s 37(1A) @10%	6422055		
Capital Gains on Securities u/s 37A @0%	6422151		
Capital Gains on Securities u/s 37A @10%	6422155		
Capital Gains on Securities u/s 37A @12.5%	6422156		
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	6431051		
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	6431052		
Purchase of Locally Produced Edible Oil u/c (15C), Part II, 2nd Schedule	6431053		
Fee for Cargage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	6432051		
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	6432052		
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	6421051		
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	6421052		
Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule	6421053		
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	6421054		
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	6421056		

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BIT	Calculate		Generate IIT			
<ul style="list-style-type: none"> Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture <ul style="list-style-type: none"> Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations Personal Assets / Liabilities / Receipts / Expenses 															
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Reduced / Final Tax	Amount Subject to Normal Tax	Action
										Income from Salary	1000				
										Income / (Loss) from Property	2000				
										Income / (Loss) from Business	3000				
										Gains / (Loss) from Capital Assets	4000				
										Income / (Loss) from Other Sources	5000				
										Foreign Income	6000				
										Agriculture Income	6100				
										Share in untaxed income from ADP	3131				
										Share in Taxed Income from ADP	3141				
										Total Income	9000				
										Deductible Allowances	9009				
										Taxable Income	9100				
										Tax Chargeable	9200				
										Normal Income Tax	920000				
										Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
										Super Tax	920700				
										WMT	920800				
										Tax Reductions	9209				
										Tax Credits	9209				
										Turnover / Tax Chargeable u/s 113 @0.2%	923152				
										Turnover / Tax Chargeable u/s 113 @0.25%	923163				
										Turnover / Tax Chargeable u/s 113 @0.5%	923155				
										Turnover / Tax Chargeable u/s 113 @1%	923160				
										Difference of Minimum Tax Chargeable u/s 148(B) / 153(C)(b)	923192				
										Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
										Difference of Minimum Tax Chargeable u/s 113	923194				
										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	9202				
										Admitted Income Tax	9203				
										Demand Income Tax	9204				
										Refundable Income Tax	9210				

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate	Generate Bill
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Source / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											
Personal Expenses											
	Description		Code	Amount							Action
	Personal Expenses		7989								
	Rent		7951								
	Rates / Taxes / Charge / Cess		7952								
	Vehicle Running / Maintenance		7955								
	Travelling		7956								
	Electricity		7958								
	Water		7959								
	Gas		7969								
	Telephone		7961								
	Asset Insurance / Security		7966								
	Medical		7970								
	Educational		7971								
	Club		7972								
	Functions / Gatherings		7973								
	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.		7976								
	Other Personal / Household Expenses		7987								
	Contribution in Expenses by Family Members		7988								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate	
	Description		Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization				Action
	Intangible		3305								+
	Expenditure providing Long Term Advantage / Benefit		330516								
	Pre-Commencement Expenditure		3306								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate		
	Description		Code	WDV (BF)	Deletion	Addition Used in Pakistan	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
	Building (all types)		3302									
	Ramp for Disabled Persons		330204									
	Plant / Machinery (not Otherwise specified)		330301									
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products		330302									
	Furniture (including fittings)		330303									
	Technical / Professional Books		330304									
	Below ground installations of mineral Oil concerns		330305									
	Offshore installations of mineral Oil concerns		330306									
	Office Equipment		330307									
	Machinery / Equipment eligible for 1st Year Allowance		330308									
	Motor Vehicle (not paying for hire)		33041									
	Motor Vehicle (paying for hire)		33042									
	Ships		33043									
	Aircrafts / Aero Engines		33044									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
	Description		Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	
	Import of Edible Oil us 148 @5.5%		64010101							
	Import of Packing Material us 148 @5.5%		64010101							
	Import of Edible Oil us 148 @8%		64010102							
	Import of Packing Material us 148 @8%		64010102							
	Payment for Services us 153.1(b) @2%		64060154							
	Payment for Services us 153.1(b) @10%		64060170							
	Payment for Services us 153.1(b) @15%		64060180							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
	Description		Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid (-) / (-))	
	Import us 148 @1%		64010002							
	Import us 148 @2%		64010004							
	Import us 148 @3%		64010006							
	Import us 148 @4.5%		64010008							
	Import us 148 @6%		64010002							
	Payment for Goods us 153.1(a) @1%		64060002							
	Payment for Goods us 153.1(a) @1.5%		64060002							
	Payment for Goods us 153.1(a) @4.5%		64060008							
	Receipts from Contracts us 153.1(c) @7.5%		64060205							
	Receipts from Contracts us 153.1(c) @10%		64060270							
	Fee for Export related Services us 153(2) @1%		64060302							
	Export Proceeds us 154(1) @1%		64070004							
	Foreign Indenting Commission us 154(2)		64070101							
	Commission / Discount on petroleum products us 156A		64090101							
	Brokerage / Commission us 233 @7.5%		64120005							
	Brokerage / Commission us 233 @12%		64120074							

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is/are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
<input type="text"/> Verify CODE									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
CPR No.		Date		Amount	Code	Description	Amount	Tax year	+

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Attribute									
Residence Status							Value		Action
Special Tax Rate for Dividend covered under ADDT									+
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT									
Average Tax Rate for Employment Termination Benefits s/12(6)									
Relevant Tax Rate for Salary Arrears s/12(7)									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Code							Description	File	+

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
Payments									
Bill No.		Tax Period		Code		Description	Amount	Due Date	Payment Date

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1["AOP Income Tax Return 2015

Tax: 114(1) (Return of Income filed voluntarily for complete year) Transaction Date: _____
 Name: _____ Registration No.: _____
 Period: _____ Tax Year 2015 Due Date: _____ Submission Date: *

Receipts / Deductions				Calculate	Generate Bill	
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Income / (Loss) from Property	2090				
	Total Receipts from Property	2029				
Capital Assets	Rent Received or Receivable	2091				
Other Sources	1/10th of amount net adjustable against Rent	2092				
Foreign Sources / Agriculture	Forfeited Deposit under a Contract for Sale of Property	2093				
	Recovery of Unpaid Inrecoverable Rent allowed as deduction	2094				
Tax Chargeable / Payments	Unpaid Liabilities exceeding three Years	2095				
	Total Deductions from Property	2099				
	1/5th of Rent of Building for Repairs	2031				
	Insurance Premium	2032				
	Local Rate / Tax / Charge / Cass	2033				
	Other Deductions against Rent	2098				

Manufacturing / Trading Items				Calculate	Generate Bill	
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Income / (Loss) from Business	3090				
Other Revenues	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Management, Administrative, Selling & Financial Expenses	Gross Revenue (excluding Sales Tax, Federal Excise)	3099				
Inadmissible / Admissible Deductions	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Adjustments	Cost of Sales / Services	3030				
Business Assets / Equity / Liabilities	Opening Stock	3039				
	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Capital Assets	Salaries / Wages	3071				
Other Sources	Fuel	3072				
Foreign Sources / Agriculture	Power	3073				
Tax Chargeable / Payments	Gas	3074				
	Stores / Spares	3075				
	Repair / Maintenance	3077				
	Other Direct Expenses	3083				
	Accounting Amortization	3087				
	Accounting Depreciation	3088				
	Closing Stock	3099				
	Gross Profit / (Loss)	3100				

Other Revenues				Calculate	Generate Bill	
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business	Other Revenues	3129				
Manufacturing / Trading Items	Accounting Gain on Sale of Intangibles	3115				
Other Revenues	Accounting Gain on Sale of Assets	3116				
Management, Administrative, Selling & Financial Expenses	Others	3128				
Inadmissible / Admissible Deductions	Share in untaxed income from ACP	3131				
Adjustments	Share in Taxed Income from ACP	3141				

1 1 Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate	Generate Bill
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	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	3168									
	Advertisement / Publicity / Promotion	3168									
	Insurance	3170									
	Professional Charges	3171									
	Profit on Debt (Financial Charges / Markup / Interest)	3172									
	Brokerage / Commission	3178									
	Other Indirect Expenses	3180									
	Irrecoverable Debts Written off	3186									
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187									
	Accounting (Loss) on Sale of Intangibles	3195									
	Accounting (Loss) on Sale of Assets	3196									
	Accounting Amortization	3197									
	Accounting Depreciation	3198									
	Accounting Profit / (Loss)	3200									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate	Generate Bill
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Inadmissible Deductions	3239									
	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(c) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	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(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 ACP to its member	3213									
	Add Backs u/s 21(j) 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 Tax Gain on Sale of Intangibles	3225									
	Add Backs Tax Gain on Sale of Assets	3226									
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230									
	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									
	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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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill			
<ul style="list-style-type: none"> Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities 										<input type="button" value="Calculate"/> <input type="button" value="Generate Bill"/>		
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270											
Unadjusted (Loss) from Business for 2009	327009											
Unadjusted (Loss) from Business for 2010	327010											
Unadjusted (Loss) from Business for 2011	327011											
Unadjusted (Loss) from Business for 2012	327012											
Unadjusted (Loss) from Business for 2013	327013											
Unadjusted (Loss) from Business for 2014	327014											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill			
<ul style="list-style-type: none"> Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets 										<input type="button" value="Calculate"/> <input type="button" value="Generate Bill"/>		
Description	Code	Amount			Action							
Land	3301											
Building (all types)	3302											
Plant / Machinery / Equipment / Furniture (including fittings)	3303											
Long Term Advances / Deposits / Prepayments	3312											
Stocks / Shares / Spares	3315											
Cash / Cash Equivalents	3319											
Total Equity / Liabilities	3399											
Issued / Subscribed & Paid up capital	3352											
Long Term Borrowings / Debt / Loan	3371											
Trade Creditors / Payables	3384											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill			
<ul style="list-style-type: none"> Property Business Capital Assets 										<input type="button" value="Calculate"/> <input type="button" value="Generate Bill"/>		
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
Gains / (Loss) from Capital Assets	4000											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill			
<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Receipts / Deductions Foreign Sources / Agriculture Tax Chargeable / Payments 										<input type="button" value="Calculate"/> <input type="button" value="Generate Bill"/>		
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
Income / (Loss) from Other Sources	5000											
Yield on Bahibood Certificates / Pensioner's Benefit Account	5003041											
Royalty	5002											
Fees for Technical Services	5011											
Bonus / Bonus Shares	5012											
Other Receipts	5028											
Other Deductions	5088											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill			
<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Foreign Sources / Agriculture 										<input type="button" value="Calculate"/> <input type="button" value="Generate Bill"/>		
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
Foreign Income	6000											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill			
<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Foreign Sources / Agriculture 										<input type="button" value="Calculate"/> <input type="button" value="Generate Bill"/>		
Description	Code	Amount			Action							
Agriculture Income	8100											
Agriculture Income Tax	9291											

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	Calculate	Generate Bill
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Zakat u/s 80	9001				
Workers Welfare Fund u/s 69A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	Calculate	Generate Bill
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Credits											
Absorbable Tax											

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
Tax Credit for Profit on Debt u/s 64	9314				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit u/s 163	9329				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	BII	Calculate	Generate Bill
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Credits											
Adjustable Tax											
Fine / Fined / Minimum / Average / Relevant / Reduced Tax											
Computation											

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Adjustable Tax	040000				
Import u/s 149 @5.5%	04010011				
Import u/s 149 @5%	04010012				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	04050007				
Profit on Debt to a Non-Resident u/s 152(2)	04050008				
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part II, 1st Schedule	04050009				
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	04060010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part II, 1st Schedule	04050011				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part II, 1st Schedule	04050012				
Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	04060000				
Rent of Property u/s 155	04060001				+
Cash Withdrawal from Bank u/s 231A	04100101				+
Certain Banking Transactions u/s 231AA	04100201				
Motor Vehicle Registration Fee u/s 231B(1)	04100301				+
Motor Vehicle Transfer Fee u/s 231B(2)	04100302				+
Motor Vehicle Sale u/s 231B(3)	04100303				+
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	04120101				
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	04120102				
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	04120103				
Margin Financing, Margin Trading or Securities Lending u/s 233AA	04120201				
Goods Transport Public Vehicle Tax u/s 234	04130001				+
Passenger Transport Public Vehicle Tax u/s 234	04130002				+
Private Vehicle Tax u/s 234	04130003				+
Telephone Bill u/s 236(1)(a)	04150001				+
Cellphone Bill u/s 236(1)(b)	04150002				+
Prepaid Telephone Card u/s 236(1)(b)	04150003				+
Phone Unit u/s 236(1)(c)	04150004				+
Purchase by Auction u/s 236A	04150101				
Domestic Air Ticket Charges u/s 236D	04150201				
Sale / Transfer of Immovable Property u/s 236C	04150301				
Functions / Gatherings Charges u/s 236D	04150401				
Certification of Foreign-Produced TV Plays / Serials u/s 236E	04150501				
Issuance / Renewal of License to Cable Operators / Electronic Media u/s 236F	04150601				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	04150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	04150702				
Purchase by Retailers u/s 236H	04150801				
Issuance / Renewal of License to Dealers / Commission Agents / Agents u/s 236J	04151001				
Purchase / Transfer of Immovable Property u/s 236K	04151101				
Purchase of International Air Ticket u/s 236L	04151201				

CHAPTER - XIX MISCELLANEOUS

Code	Description	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
449001	Final / Fixed / Minimum / Average / Relevant / Reduced Tax				
44910052	Import us 148 @1%				
44910054	Import us 148 @2%				
44910056	Import us 148 @3%				
44910059	Import us 148 @4.5%				
44910062	Import us 148 @6%				
44910101	Import of Edible Oil us 148 @5.5%				
44910101	Import of Packing Material us 148 @5.5%				
44910106	Import of Edible Oil us 148 @8%				
44910186	Import of Packing Material us 148 @8%				
44930052	Dividend us 150 @7.5%				
44930053	Dividend us 150 @10%				
44930054	Dividend us 150 @12.5%				
44930099	Dividend to a Non-Resident covered under ADDT us 150 / us 5				
44940051	Profit on Debt us 151 from NSFC / PO Deposits				+
44940052	Profit on Debt us 151 from Bank Deposits				+
44940053	Profit on Debt us 151 from Government Securities				+
44940054	Profit on Debt us 151 from Other Securities				+
44950051	Royalty / Fee for Technical Services to a Non-Resident us 152(1) / Division IV, Part I, 1st Schedule				
44950052	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident us 152(1A)(a) / Division II, Part II, 1st Schedule				
44950053	Payment for Services, Contracts to a Non-Resident us 152(1A)(b) / Division II, Part II, 1st Schedule				
44950054	Fee for Advertisement Services to a Non-Resident us 152(1A)(c) / Division II, Part II, 1st Schedule				
44950055	Insurance / Reinsurance Premium to a Non-Resident us 152(1A)(A) / Division II, Part II, 1st Schedule				
44950056	Fee for Advertisement Services to a Non-Resident us 152(1AAA) / Division II, Part II, 1st Schedule				
44950066	Profit on Debt us 152(2) / us (5A), Part II, 2nd Schedule				+
44950067	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT				
44950068	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT				
44960052	Payment for Goods us 153(1)(a) @1%				
44960053	Payment for Goods us 153(1)(a) @1.5%				
44960059	Payment for Goods us 153(1)(a) @4.5%				
44960152	Payment for Services us 153(1)(b) @1%				
44960154	Payment for Services us 153(1)(b) @2%				
44960170	Payment for Services us 153(1)(b) @10%				
44960205	Receipts from Contracts us 153(1)(c) @7.5%				
44960270	Receipts from Contracts us 153(1)(c) @10%				
44960352	Fee for Export related Services us 153(2) @1%				
44970054	Export Proceeds us 154(1) @1%				
44970151	Foreign indenting Commission us 154(2)				
44990051	Prize on Prize Bond us 156				
44990052	Winnings from Crossword Puzzle us 156				
44990053	Winnings from Raffle us 156				
44990054	Winnings from Lottery us 156				
44990055	Winnings from Quiz us 156				
44990056	Winnings from Sale Promotion us 156				
44990151	Commission / Discount on petroleum products us 156A				
44120065	Brokerage / Commission us 233 @7.5%				
44120074	Brokerage / Commission us 233 @12%				
44130151	CNG Station Gas Bill us 234A				
44140051	Electricity Bill of Commercial Consumer us 235				+
44140052	Electricity Bill of Industrial Consumer us 235				+
44151351	Issuance of Bonus Shares by Companies quoted on Stock Exchange us 236M				
44181481	Issuance of Bonus Shares by Companies not quoted on Stock Exchange us 236N				
44220051	Capital Gains on Immovable Property us 37(1A) @0%				
44220053	Capital Gains on Immovable Property us 37(1A) @5%				
44220055	Capital Gains on Immovable Property us 37(1A) @10%				
44220151	Capital Gains on Securities us 37A @9%				
44220155	Capital Gains on Securities us 37A @10%				
44220156	Capital Gains on Securities us 37A @12.5%				
44310051	Fee for Services outside Pakistan us (3), Part II, 2nd Schedule				
44310052	Receipts for Contracts outside Pakistan us (3), Part II, 2nd Schedule				
44310053	Purchase of Locally Produced Edible Oil us (13C), Part II, 2nd Schedule				
44320051	Fee for Cartage Services by Oil Tanker / Goods Transport Contractor us (43D) / (43E), Part IV, 2nd Schedule				
44320052	Income of Hajj Group Operators us (72A), Part IV, 2nd Schedule				

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate		Generate Bill		
<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations 														
Description										Code	Total Amount	Amount Exempt from Tax / Subject to Final / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property										2000				
Income / (Loss) from Business										3000				
Gains / (Loss) from Capital Assets										4000				
Income / (Loss) from Other Sources										5000				
Foreign Income										6000				
Agriculture Income										6100				
Total Income										9000				
Deductible Allowances										9009				
Share of Partner Company in Income of ADP										9011				
Taxable Income										9100				
Tax Chargeable										9200				
Normal Income Tax										920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax										920100				
Super Tax										920700				
WWF										920900				
Tax Credits										9329				
Turnover / Tax Chargeable u/s 113 @ 0.2%										923152				
Turnover / Tax Chargeable u/s 113 @ 0.25%										923153				
Turnover / Tax Chargeable u/s 113 @ 0.5%										923155				
Turnover / Tax Chargeable u/s 113 @ 1%										923160				
Difference of Minimum Tax Chargeable u/s 144(8) / 153(3)(ii)										923192				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235										923193				
Difference of Minimum Tax Chargeable u/s 113										923194				
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										9261				
Advance Income Tax										9262				
Admitted Income Tax										9263				
Demanded Income Tax										9264				
Refundable Income Tax										9210				

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate					
Description										Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action
Intangible										3305					+
Expenditure providing Long Term Advantage / Benefit										330516					
Pre-Commencement Expenditure										3306					

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate										
Description										Code	WDV (BF)	Deletion	Addition (Used in Calculations)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	
Building (all types)										3302										
Ramp for Disabled Persons										330204										
Plant / Machinery (not Otherwise specified)										330301										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products										330302										
Furniture (including fittings)										330303										
Technical / Professional Books										330304										
Below ground installations of mineral Oil concerns										330305										
Offshore installations of mineral Oil concerns										330306										
Office Equipment										330307										
Machinery / Equipment eligible for 1st Year Allowance										330308										
Motor Vehicle (not paying for hire)										33041										
Motor Vehicle (paying for hire)										33042										
Ships										33043										
Aircrafts / Aero Engines										33044										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate						
Description										Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import of Edible Oil u/s 148 @ 5.5%										64010101						
Import of Packing Material u/s 148 @ 5.5%										64010101						
Import of Edible Oil u/s 148 @ 8%										64010106						
Import of Packing Material u/s 148 @ 8%										64010106						
Payment for Services u/s 153(1)(b) @ 2%										64060154						
Payment for Services u/s 153(1)(b) @ 10%										64060170						
Payment for Services u/s 153(1)(b) @ 15%										64060180						

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Calculate
Description										
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference	Option Yield (if any)		
Import us 148 @1%	64010052									
Import us 148 @2%	64010054									
Import us 148 @3%	64010056									
Import us 148 @4.5%	64010059									
Import us 148 @6%	64010062									
Payment for Goods us 153(1)(a) @1%	64060052									
Payment for Goods us 153(1)(a) @1.5%	64060053									
Payment for Goods us 153(1)(a) @4.5%	64060059									
Receipts from Contracts us 153(1)(c) @7.5%	64060205									
Receipts from Contracts us 153(1)(c) @10%	64060219									
Fee for Export related Services us 153(2) @1%	64060302									
Export Proceeds us 154(1) @1%	64070054									
Foreign Indenting Commission us 154(2)	64070151									
Commission / Discount on petroleum products us 155A	64080151									
Brokerage / Commission us 233 @7.5%	64120065									
Brokerage / Commission us 233 @12%	64120074									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill
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I, Enter Name, CNIC No. Enter CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement us 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
CPR No.	Date	Amount	Code	Description	Amount	Tax Year	+			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	Value	Action
Attributes											
Residence Status											+
Special Tax Rate for Dividend covered under ADDT											
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT											
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT											
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
Code	Description	File	+							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Bill	
Payments										
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date	"]			

CHAPTER - XIX MISCELLANEOUS

**¹[Part-II H
AOP Income Tax Return 2016**

Tax: 114(1) (Return of Income filed voluntarily for complete year) Transaction Date: _____
 Name: _____ Registration No: _____
 Period: _____ Due Date: _____ Document Date: _____ Submission Date: _____

Receipts / Deductions		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business		Income / (Loss) from Property	2000				
Capital Assets		Total Receipts from Property	2020				
Other Sources		Rent Received or Receivable	2001				
Foreign Sources / Agriculture		1/18th of amount not adjustable against Rent	2002				
Tax Chargeable / Payments		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	2090				
		1/5th of Rent of Building for Repairs	2031				
		Insurance Premium	2032				
		Local Rate / Tax / Charge / Cess	2033				
		Other Deductions against Rent	2098				

Manufacturing / Trading Items		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues		Income / (Loss) from Business	3000				
Management, Administrative, Selling & Financial Expenses		Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Charge)	3029				
Indeductible / Admissible Deductions		Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Adjustments		Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Business Assets / Equity / Liabilities		Cost of Sales / Services	3039				
Capital Assets		Opening Stock	3029				
Other Sources		Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Foreign Sources / Agriculture		Salaries / Wages	3071				
Tax Chargeable / Payments		Fuel	3072				
		Power	3073				
		Gas	3074				
		Stores / Spares	3076				
		Repair / Maintenance	3077				
		Other Direct Expenses	3083				
		Accounting Amortization	3087				
		Accounting Depreciation	3088				
		Closing Stock	3099				
		Gross Profit / (Loss)	3100				

Manufacturing / Trading Items		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues		Other Revenues	3129				
Management, Administrative, Selling & Financial Expenses		Accounting Gain on Sale of Intangibles	3115				
Indeductible / Admissible Deductions		Accounting Gain on Sale of Assets	3116				
		Others	3128				

¹ Added by the S.R.O. 792(I)/2016 dated 25th August, 2016.

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / First Tax	Amount Subject to Normal Tax	Action					
Management, Administrative, Selling & Financial Expenses	3159									
Rent	3151									
Rates / Taxes / Cess	3152									
Salaries / Wages / Perquisites / Benefits	3154									
Travelling / Conveyance / Vehicles Running / Maintenance	3155									
Electricity / Water / Gas	3158									
Communication	3162									
Repair / Maintenance	3165									
Stationery / Printing / Photocopies / Office Supplies	3166									
Advertisement / Publicity / Promotion	3168									
Insurance	3170									
Professional Charges	3171									
Profit on Debt (Financial Charges / Markup / Interest)	3172									
Brokerage / Commission	3178									
Other Indirect Expenses	3180									
Irrecoverable Debts Written off	3186									
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187									
Accounting (Loss) on Sale of Intangibles	3195									
Accounting (Loss) on Sale of Assets	3199									
Accounting Amortization	3197									
Accounting Depreciation	3198									
Accounting Profit / (Loss)	3209									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / First Tax	Amount Subject to Normal Tax	Action					
Inadmissible Deductions	3239									
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 Capitalised	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(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(j) 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 Tax Gain on Sale of Intangibles	3225									
Add Backs Tax Gain on Sale of Assets	3226									
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230									
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									
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									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / First Tax	Amount Subject to Normal Tax	Action					
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270									
Unadjusted (Loss) from Business for 2010	3270.0									
Unadjusted (Loss) from Business for 2011	3270.1									
Unadjusted (Loss) from Business for 2012	3270.2									
Unadjusted (Loss) from Business for 2013	3270.3									
Unadjusted (Loss) from Business for 2014	3270.4									
Unadjusted (Loss) from Business for 2015	3270.5									

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification					
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Amount	Action		
Manufacturing / Trading Items	Total Assets									3349				
Other Revenues	Land									3301				
Management, Administrative, Selling & Financial Expenses	Building (all types)									3302				
Inadmissible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (including fittings)									3303				
Adjustments	Long Term Advances / Deposits / Prepayments									3312				
Business Assets / Equity / Liabilities	Stocks / Stores / Spares									3315				
Capital Assets	Cash / Cash Equivalents									3319				
Other Sources	Other Assets									3348				
Foreign Sources / Agriculture	Total Equity / Liabilities									3399				
Tax Chargeable / Payments	Capital									3352				
	Long Term Borrowings / Debt / Loan									3371				
	Trade Creditors / Payables									3384				
	Other Liabilities									3390				
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Gains / (Loss) from Capital Assets									4000				
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Income / (Loss) from Other Sources									5090				
Other Sources	Yield on Bebood Certificates / Pensioner's Benefit Account									509041				
Receives / Deductions	Royalty									5092				
Foreign Sources / Agriculture	Bonus / Bonus Shares									5012				
Tax Chargeable / Payments	Dividend Chargeable to Tax at normal rate									5093				
	Ground Rent									5004				
	Rent from sub lease of Land or Building									5095				
	Rent from lease of Building with Plant and Machinery									5096				
	Annuity / Pension									5097				
	Prizes / Winnings									5098				
	Fees for Technical Services									5011				
	Other Receipts									5078				
	Other Deductions									5088				
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Foreign Income									6000				
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Amount		Action	
Capital Assets	Agriculture Income									5100				
Other Sources	Agriculture Income Tax									9291				
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Total	Inadmissible	Admissible	Action
Capital Assets	Deductible Allowances									9009				
Other Sources	Zakat u/s 68									6001				
Foreign Sources / Agriculture	Workers Welfare Fund u/s 69A									9002				
Tax Chargeable / Payments	Charitable Donations u/c 61, Part I, 2nd Schedule									9004				
<div style="display: flex; justify-content: space-between;"> Property Calculate </div>														
Business	Description									Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Capital Assets	Tax Credits									9329				
Other Sources	Tax Credit for Charitable Donations u/s 61									9311				
Foreign Sources / Agriculture	Tax Credit for Investment in Shares and Life Insurance Premium u/s 62									9312				
Tax Chargeable / Payments	Tax Credit for Deductible Allowance for Profit on Debt u/s 64A									93141				
Deductible Allowances	Tax Credit for Registration for Sales Tax u/s 65A									9315				
Tax Credits	Tax Credit u/s 103									9320				
Adjustable Tax	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 190C									9323				
	Remunder of Tax Credit on Investments in Shares disposed off before time limit									9328				

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate																																																																																																																																																																																																											
<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computation 	<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr><td>Difference of Minimum Tax Chargeable u/s 148(B) / 153(i)(b)</td><td>923192</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Property</td><td>2000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Business</td><td>3000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gain / (Loss) from Capital Assets</td><td>4000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / (Loss) from Other Sources</td><td>5000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Foreign Income</td><td>6000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Agriculture Income</td><td>6100</td><td></td><td></td><td></td><td></td></tr> <tr><td>Total Income</td><td>9000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Deductible Allowances</td><td>9009</td><td></td><td></td><td></td><td></td></tr> <tr><td>Share of Partner Company in Income of AOP</td><td>9011</td><td></td><td></td><td></td><td></td></tr> <tr><td>Taxable Income</td><td>9100</td><td></td><td></td><td></td><td></td></tr> <tr><td>Normal Income Tax</td><td>920000</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable u/s 113 @ 0.1%</td><td>923151</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable u/s 113 @ 0.2%</td><td>923152</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable u/s 113 @ 0.25%</td><td>923153</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable u/s 113 @ 0.5%</td><td>923155</td><td></td><td></td><td></td><td></td></tr> <tr><td>Turnover / Tax Chargeable u/s 113 @ 1%</td><td>923160</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Electricity Bill u/s 235</td><td>923193</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable u/s 113</td><td>923194</td><td></td><td></td><td></td><td></td></tr> <tr><td>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax</td><td>920100</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Chargeable</td><td>9200</td><td></td><td></td><td></td><td></td></tr> <tr><td>Tax Credits</td><td>9325</td><td></td><td></td><td></td><td></td></tr> <tr><td>WWT</td><td>920900</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income / Super Tax Chargeable</td><td>923191</td><td></td><td></td><td></td><td></td></tr> <tr><td>Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)</td><td>923198</td><td></td><td></td><td></td><td></td></tr> <tr><td>Refund Adjustment of Other Year(s) against Demand of this Year</td><td>92101</td><td></td><td></td><td></td><td></td></tr> <tr><td>Withholding Income Tax</td><td>9201</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax</td><td>9202</td><td></td><td></td><td></td><td></td></tr> <tr><td>Advance Income Tax u/s 147(SB)</td><td>92021</td><td></td><td></td><td></td><td></td></tr> <tr><td>Admitted Income Tax</td><td>9203</td><td></td><td></td><td></td><td></td></tr> <tr><td>Demande Income Tax</td><td>9204</td><td></td><td></td><td></td><td></td></tr> <tr><td>Refundable Income Tax</td><td>9210</td><td></td><td></td><td></td><td></td></tr> <tr><td>Difference of Minimum Tax Chargeable on Turnover u/s 113(D)</td><td>923196</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>									Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action	Difference of Minimum Tax Chargeable u/s 148(B) / 153(i)(b)	923192					Income / (Loss) from Property	2000					Income / (Loss) from Business	3000					Gain / (Loss) from Capital Assets	4000					Income / (Loss) from Other Sources	5000					Foreign Income	6000					Agriculture Income	6100					Total Income	9000					Deductible Allowances	9009					Share of Partner Company in Income of AOP	9011					Taxable Income	9100					Normal Income Tax	920000					Turnover / Tax Chargeable u/s 113 @ 0.1%	923151					Turnover / Tax Chargeable u/s 113 @ 0.2%	923152					Turnover / Tax Chargeable u/s 113 @ 0.25%	923153					Turnover / Tax Chargeable u/s 113 @ 0.5%	923155					Turnover / Tax Chargeable u/s 113 @ 1%	923160					Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193					Difference of Minimum Tax Chargeable u/s 113	923194					Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100					Tax 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Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action
Intangible	3305					+
Expenditure providing Long Term Advantage / Benefit	330516					
Pre-Commencement Expenditure	3306					

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CHAPTER - XIX MISCELLANEOUS

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Import u/s 148 @4.5%	64010059																																																																																																																																																	
Import u/s 148 @6%	64010062																																																																																																																																																	
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) @4.5%	64060056																																																																																																																																																	
Receipts from Contracts u/s 153(1)(c) @7.5%	64060205																																																																																																																																																	
Receipts from Contracts u/s 153(1)(c) @10%	64060270																																																																																																																																																	
Fee for Export related Services u/s 153(2) @1%	64060352																																																																																																																																																	
Export Proceeds u/s 154(1) @1%	64070054																																																																																																																																																	
Foreign Indenting Commission u/s 154(2)	64070151																																																																																																																																																	
Commission / Discount on petroleum products u/s 155A	64060151																																																																																																																																																	
Brokerage / Commission u/s 233 @7.5%	64120065																																																																																																																																																	
Brokerage / Commission u/s 233 @12%	64120074																																																																																																																																																	
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I, CNIC No. as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

”]

CHAPTER - XIX MISCELLANEOUS

**1[Part-II H
Individual Income Tax Return 2016**

Data		Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate																																																																																																																					
<p>114 (1) (Return of Income filed voluntarily for complete year)</p> <p>Tax Year 2015 Valid Utds Due Date Document Date Transaction Date</p> <p>Registration No. Submission Date *</p>																																																																																																																																
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¹ Added by the S.R.O. 792(I)/2016 dated 25th August, 2016.

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	BII	Payment	Attachment	Attribute	Verification	
<ul style="list-style-type: none"> Employment Property <ul style="list-style-type: none"> Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments 										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Management, Administrative, Selling & Financial Expenses	3199									
Rent	3151									
Rates / Taxes / Cess	3152									
Salaries / Wages / Perquisites / Benefits	3154									
Travelling / Conveyance / Vehicles Running / Maintenance	3155									
Electricity / Water / Gas	3158									
Communication	3162									
Repair / Maintenance	3165									
Stationery / Printing / Photocopies / Office Supplies	3166									
Advertisement / Publicity / Promotion	3168									
Insurance	3170									
Professional Charges	3171									
Profit on Debt (Financial Charges / Markup / Interest)	3172									
Brokerage / Commission	3178									
Other Indirect Expenses	3180									
Irrecoverable Debts Written off	3185									
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187									
Accounting (Loss) on Sale of Intangibles	3195									
Accounting (Loss) on Sale of Assets	3196									
Accounting Amortization	3197									
Accounting Depreciation	3198									
Accounting Profit / (Loss)	3200									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	BII	Payment	Attachment	Attribute	Verification	
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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Inadmissible Deductions	3239									
Add Backs us 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 us 21(b) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204									
Add Backs us 21(a) Cess / Rate / Tax levied on Profits / Gains	3205									
Add Backs us 21(b) Amount of Tax Deducted at Source	3206									
Add Backs us 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207									
Add Backs us 21(d) Entertainment Expenditure above prescribed limit	3208									
Add Backs us 21(e) Contributors to Unrecognized / Unapproved Funds	3209									
Add Backs us 21(f) Contributors to Funds not under effective arrangement for deduction of tax at source	3210									
Add Backs us 21(g) Fine / Penalty for violation of any law / rule / regulation	3211									
Add Backs us 21(h) Personal Expenditure	3212									
Add Backs us 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration Paid by an AOP to its member	3213									
Add Backs us 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215									
Add Backs us 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216									
Add Backs us 21(n) Capital Expenditure	3217									
Add Backs us 67(1) Expenditure attributable to Non-Business Income	3218									
Add Backs us 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219									
Add Backs us 28(1)(b) Lease Rental not admissible	3220									
Add Backs Tax Gain on Sale of Intangibles	3225									
Add Backs Tax Gain on Sale of Assets	3226									
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230									
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									
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									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	BII	Payment	Attachment	Attribute	Verification	
<ul style="list-style-type: none"> Employment Property <ul style="list-style-type: none"> Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities 										Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270									
Unadjusted (Loss) from Business for 2010	327010									
Unadjusted (Loss) from Business for 2011	327011									
Unadjusted (Loss) from Business for 2012	327012									
Unadjusted (Loss) from Business for 2013	327013									
Unadjusted (Loss) from Business for 2014	327014									
Unadjusted (Loss) from Business for 2015	327015									

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Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
<ul style="list-style-type: none"> Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax 									
Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action				
Tax Credits	9329								
Tax Credit for Charitable Donations us 61	9311								
Tax Credit for Investment in Shares and Life Insurance Premium us 62	9312								
Tax Credit for Contribution to Approved Pension Fund us 63	9313								
Tax Credit for Deductible Allowance for Profit on Debt us 64A	93141								
Tax Credit for Registration for Sales Tax us 65A	9315								
Tax Credit us 103	9320								
Tax Credit for Tax Paid on Share Income from ACP	9321								
Tax Credit for Tax Charged on Behalf of Certificate / Pensioners Benefit Account in excess of applicable rate	9322								
Tax Credit for Trust / Welfare Institution / Non-Profit Organization us 100C	9323								
Summation of Tax Credit on Investments in Shares disposed of before time limit	9328								

Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
<ul style="list-style-type: none"> Employment Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations 									
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action				
Adjustable Tax	640000								
Import us 148 @1%	64010002								
Import us 148 @1.5%	64010003								
Import us 148 @2%	64010004								
Import us 148 @3%	64010006								
Import us 148 @4.5%	64010009								
Import us 148 @5.5%	64010011								
Import us 148 @6%	64010012								
Import us 148 @6.5%	64010013								
Import us 148 @8%	64010016								
Import us 148 @9%	64010018								
Salary of Federal Government Employees us 149	64020001								
Salary of Provincial Government Employees us 149	64020002								
Salary of Corporate Sector Employees us 149	64020003								
Salary of Other Employees us 149	64020004								
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(I)	64050007								
Profit on Debt to a Non-Resident us 152(I)	64050008				+				
Payment for Goods to a PE of a Non-Resident us 152(A)(i) / Division II, Part III, 1st Schedule	64050009								
Payment for Transport Services to a PE of a Non-Resident us 152(A)(b) / Division II, Part III, 1st Schedule	64050010								
Payment for Other Services to a PE of a Non-Resident us 152(A)(b) / Division II, Part III, 1st Schedule	64050011								
Payment for Contracts to a PE of a Non-Resident us 152(A)(c) / Division II, Part III, 1st Schedule	64050012								
Rent of Property us 155	64060001				+				
Withdrawal from Pension Fund us 156B	64090201								
Cash Withdrawal from Bank us 231A	64100101				+				
Certain Banking Transactions us 231AA	64100201				+				
Motor Vehicle Registration Fee us 231B(1)	64100301				+				
Motor Vehicle Transfer Fee us 231B(2)	64100302				+				
Motor Vehicle Sale us 231B(3)	64100303				+				
Value of Shares traded through a member of a Stock exchange us 233A (1)(a)	64120101								
Value of Shares traded through a member of a Stock exchange us 233A (1)(b)	64120102								
Value of Shares traded by a member of a Stock exchange us 233A (1)(c)	64120103								
Margin Financing, Margin Trading or Securities Lending us 233AA	64120201								
Goods Transport Public Vehicle Tax us 234	64130001				+				
Passenger Transport Public Vehicle Tax us 234	64130002				+				
Private Vehicle Tax us 234	64130003				+				
Electricity Bill of Domestic Consumer us 235A	64140101				+				
Telephone Bill us 236(1)(a)	64150001				+				
Cellphone Bill us 236(1)(a)	64150002				+				
Prepaid Telephone Card us 236(1)(b)	64150003				+				
Phone List us 236(1)(c)	64150004				+				
Internet Bill us 236(1)(d)	64150005				+				
Prepaid Internet Card us 236(1)(e)	64150006				+				
Purchase by Auction us 236A	64150101								
Domestic Air Ticket Charges us 236B	64150201								
Sale / Transfer of Immovable Property us 236C	64150301								
Functions / Gatherings Charges us 236D	64150401								
Certification of Foreign-Produced TV Play Single us 236E	64150501								
Certification of Foreign-Produced TV Drama Serial us 236E	64150502								
Issuance of License to Cable Operators us 236F	64150601								
Renewal of License to Cable Operators us 236F	64150602								
Issuance of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F	64150603								
Renewal of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F	64150604								
Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G	64150701								
Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236G	64150702								
Purchase by Retailers us 236H	64150801								
Educational Institution Fee us 236I	64150901								
Issuance / Renewal of License to Dealers / Commission Agents / Artists us 236J	64151001								
Purchase / Transfer of Immovable Property us 236K	64151101								
Purchase of International Air Ticket us 236L	64151201								
Banking transactions otherwise than through cash us 236P	64151501								
Education related expenses remitted abroad us 236R	64151701								
Purchase of future commodity contracts us 236T	64151901								

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Adjustments		Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate				
Employment												Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Property												Code			
Business												Final / Fixed / Minimum / Average / Relevant / Reduced Tax			
Capital Assets												Import u/s 148 @1%	64010052		
Other Sources												Import u/s 148 @1.5%	64010053		
Foreign Sources / Agriculture												Import u/s 148 @2%	64010054		
Tax Chargeable / Payments												Import u/s 148 @3%	64010056		
Deductible Allowances												Import u/s 148 @4.5%	64010059		
Tax Reductions												Import u/s 148 @5.5%	64010061		
Tax Credits												Import u/s 148 @6%	64010062		
Adjustable Tax												Import u/s 148 @6.5%	64010063		
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												Import u/s 148 @8%	64010066		
Computations												Import u/s 148 @9%	64010068		
												Import of Edible Oil u/s 148 @5.5%	64010161		
												Import of Packing Material u/s 148 @5.5%	64010181		
												Dividend u/s 150 @7.5%	64030052		
												Dividend u/s 150 @10%	64030053		
												Dividend u/s 150 @12.5%	64030054		
												Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099		
												Profit on Debt u/s 151 from MFC / PO Deposits	64040051		
												Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052		
												Profit on Debt u/s 151 from Government Securities	64040053		
												Profit on Debt u/s 151 from Other Securities	64040054		
												Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051		
												Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part II, 1st Schedule	64050052		
												Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part II, 1st Schedule	64050053		
												Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part II, 1st Schedule	64050054		
												Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part II, 1st Schedule	64050055		
												Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part II, 1st Schedule	64050056		
												Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096		
												Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097		
												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) @1%	64060052		
												Payment for Goods u/s 153(1)(a) @1.5%	64060053		
												Payment for Goods u/s 153(1)(a) @4.5%	64060059		
												Payment for Goods u/s 153(1)(a) @6.5%	64060063		
												Payment for Services u/s 153(1)(b) @2%	64060154		
												Payment for Services u/s 153(1)(b) @10%	64060170		
												Receipts from Contracts u/s 153(1)(c) @7.5%	64060265		
												Receipts from Contracts u/s 153(1)(c) @10%	64060270		
												Fee for Export related Services u/s 153(2) @1%	64060352		
												Export Proceeds u/s 154(1) @1%	64070054		
												Foreign Indenting Commission u/s 154(2)	64070151		
												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		
												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		
												Brokerage / Commission u/s 233 @10%	64120070		
												Payment for Services u/s 153(1)(b) @15%	64060180		
												Brokerage / Commission u/s 233 @12%	64120074		
												CNG Station Gas Bill u/s 234A	64130151		
												Electricity Bill of Commercial Consumer u/s 235	64140051		
												Electricity Bill of Industrial Consumer u/s 235	64140052		
												Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351		
												Dividend in specie u/s 236S	64151801		
												Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451		
												Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151651		
												Capital Gains on Immovable Property u/s 37(1A) @0%	64220051		
												Capital Gains on Immovable Property u/s 37(1A) @5%	64220053		
												Capital Gains on Immovable Property u/s 37(1A) @10%	64220055		
												Capital Gains on Securities u/s 37A @0%	64220151		
												Capital Gains on Securities u/s 37A @12.5%	64220155		
												Capital Gains on Securities u/s 37A @15%	64220156		
												Capital Gains on Securities u/s 37A @7.5%	64220157		
												Fee for Services outside Pakistan u/s (3), Part II, 2nd Schedule	64310051		
												Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule	64310052		
												Purchase of Locally Produced Edible Oil u/s (13C), Part II, 2nd Schedule	64310053		
												Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/s (43D) / (43E), Part IV, 2nd Schedule	64320051		
												Income of Hajj Group Operators u/s (72A), Part IV, 2nd Schedule	64320052		
												Transport Monetization for Civil Servants (after deduction of drivers salary) u/s (27), Part II, 2nd Schedule	64210051		
												Flying / Submarine Allowance (not exceeding basic pay) u/s (1), Part III, 2nd Schedule	64210052		
												Allowance to Pilots (exceeding basic pay) u/s (1), Part III, 2nd Schedule	64210053		
												Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054		
												Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056		
												Profit on debt u/s 7B	64310056		
												Receipts from Shipping Business of a resident person u/s 7A	64310055		
												Minimum tax u/s 113B on land developers	64330051		

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
Employment										
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Reductions										
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
	Difference of Minimum Tax Chargeable u/s 148(B) / 153(3)(b)	923192								
	Income from Salary	1000								
	Income / (Loss) from Property	2000								
	Income / (Loss) from Business	3000								
	Gains / (Loss) from Capital Assets	4000								
	Income / (Loss) from Other Sources	5000								
	Foreign Income	6000								
	Agriculture Income	9100								
	Share in untaxed Income from AOP	3131								
	Share in Taxed Income from AOP	3141								
	Total Income	9000								
	Deductible Allowances	9009								
	Taxable Income	9100								
	Normal Income Tax	920000								
	Turnover / Tax Chargeable u/s 113 @0.1%	923151								
	Turnover / Tax Chargeable u/s 113 @0.2%	923152								
	Turnover / Tax Chargeable u/s 113 @0.25%	923153								
	Turnover / Tax Chargeable u/s 113 @0.5%	923155								
	Turnover / Tax Chargeable u/s 113 @1%	923160								
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193								
	Difference of Minimum Tax Chargeable u/s 113	923194								
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100								
	Tax Chargeable	9200								
	Tax Reductions	9309								
	Tax Credits	9329								
	WWT	920900								
	Income / Super Tax Chargeable	923161								
	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	9202								
	Advance Income Tax u/s 147(5B)	92021								
	Admitted Income Tax	9203								
	Demandable Income Tax	9204								
	Refundable Income Tax	9210								
	Difference of Minimum Tax Chargeable on Turnover u/s 153	923196								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
	Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action			
	Intangible	3305					+			
	Expenditure providing Long Term Advantage / Benefit	330516								
	Pre-Commencement Expenditure	3305								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate	
	Description	Code	WDV (BF)	Deletion	Addition (Used in Past/Year)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
	Building (all types)	3302									
	Ramp for Disabled Persons	330204									
	Plant / Machinery (not Otherwise specified)	330201									
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330202									
	Furniture (excluding fittings)	330203									
	Technical / Professional Books	330204									
	Below ground Installations of mineral Oil concerns	330305									
	Offshore Installations of mineral Oil concerns	330306									
	Office Equipment	330307									
	Machinery / Equipment eligible for 1st Year Allowance	330308									
	Motor Vehicle (not plying for hire)	33041									
	Motor Vehicle (plying for hire)	33042									
	Ships	33043									
	Aircraft / Aero Engines	33044									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate
	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		
	Import of Edible Oil u/s 148 @5.5%	54010151								
	Import of Packing Material u/s 148 @5.5%	54010181								
	Payment for Services u/s 153(1)(b) @1%	54050152								
	Payment for Services u/s 153(1)(b) @2%	54050154								
	Payment for Services u/s 153(1)(b) @15%	54050190								
	Payment for Services u/s 153(1)(b) @19%	54050170								

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Abitule	Verification	Calculate	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable taxable income	Tax on Attributable taxable income	Difference (Option Valid if -ve)				
Import us 140 @1%	64010052										
Import us 140 @2%	64010054										
Import us 140 @3%	64010056										
Import us 140 @4.5%	64010059										
Import us 140 @6%	64010062										
Payment for Goods us 153(1)(a) @1%	64060052										
Payment for Goods us 153(1)(a) @1.5%	64060053										
Payment for Goods us 153(1)(a) @4.5%	64060059										
Receipts from Contracts us 153(1)(c) @7.5%	64060265										
Receipts from Contracts us 153(1)(c) @10%	64060270										
Fee for Export related Services us 153(2) @1%	64060352										
Export Proceeds us 154(1) @1%	64070054										
Foreign Incidental Commission us 154(2)	64070151										
Commission / Discount on petroleum products us 156A	64090151										
Brokerage / Commission us 233 @7.5%	64120065										
Brokerage / Commission us 233 @12%	64120074										

Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date
No records found.						

CPR No.	Date	Amount	Code	Description	Amount	Tax Year
No records found.						

Head of Account	Account
No records found.	

Code	Description	File
No records found.		

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Abitule	Verification	
Abitules										
Residence Status									Value	Action
Special Tax Rate for Dividend covered under ADO										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADO										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent etc. to a Non-Resident covered under ADO										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADO										
Average Tax Rate for Employment Termination Benefits us 12(5)										
Relevant Tax Rate for Salary Arrears us 12(7)										

I, _____, CHC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Pin: _____

CHAPTER - XIX MISCELLANEOUS

*Part-II H			
Instructions for Filing in Return Form & Wealth Statement			
Form	Sr.	Instruction	
General		The following persons are required to furnish a return of income for a tax year: (a) Every company; (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000; (c) Every non-profit organization as defined in clause (36) of section 2; (d) Every welfare institution approved under clause (58) of Part I of the Second Schedule; (e) Every person who has been charged to tax in respect of any of the two preceding tax years; (f) Every person who claims a loss carried forward under this Ordinance for a tax year; (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces, or areas in a Cantonment, or the Islamabad Capital Territory; (h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area; (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area; (j) Every person who owns a motor vehicle having engine capacity above 1000 CC; (k) Every person who has obtained National Tax Number; (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand; (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan; (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year. The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1): (a) Return on which CNIC is missing or incorrect or invalid; (b) Return on which mandatory fields marked by * are empty; (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001); (d) Return which is not filed in the prescribed Form; (e) Return which is not filed in the prescribed mode. Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed. Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved. Individuals, including members of AOPs or directors of Companies must file Wealth Statement. Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (http://irs.fbr.gov.pk/infoays/publiclogin.shtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants & Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return; Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk . Taxpayers may seek guidance through the following modes: By calling Helpline 0800 00 227, 051 111-227-227 By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk Tax can be paid in any authorized branch of NSP & SSP at any time before filing of return. List of authorized branches of NSP & SSP can be downloaded from http://www.fbr.gov.pk .	
	IT-1B	13	Only Foreign Income (Not Loss) should be declared.
	IT-2	27	
	IT-1B	34	Only Agriculture Income (Not Loss) should be declared.
	IT-2	67	
	IT-1B	26	Tax Credits include Tax Credits for the following:
	IT-2	41	
			Share in Taxed Income from AOP; Charitable Donations u/s 61; Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62; Life Insurance Premium (only for Resident Individual deriving Income from Salary / Business) u/s 62; Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / NADRA deriving income from Salary / Business) u/s 65;
	Annex-E		Taxpayers wanting to opt out of Final Tax Regime (FTR) u/s (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.
	Annex-F		Only Personal / Household (Non-Business) expenses should be declared.
Annex-F	18	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.	
Wealth Statement		If rows provided in any segment are inadequate, additional rows may be inserted.	
Wealth Statement		All assets must be declared at cost, including ancillary expenses.	
Wealth Statement		If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.	
Wealth Statement		If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.	
Wealth Statement	4	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.	
Wealth Statement	14	Assets created, whether in Pakistan or abroad, in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).	
Wealth Statement	16	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value.	

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RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (T-1B)					
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)					
Name*		Tax Year		2011	
CNIC*		NTN			
Address*					
Slr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Flood Tax	Amount Subject to Normal Tax
			A	B	C
Property	1	Income / (Loss) from Property (Sum of 2 to 5) - (Sum of 7 to 10)	2000		
	2	Rent Received or Receivable	2001		
	3	1/10th of amount not adjustable against Rent	2002		
	4	Forfeited Deposit under a Contract for Sale of Property	2003		
	5	Recovery of Unpaid Inconvertible Rent allowed as deduction	2004		
	6	Unpaid Utilities exceeding three years	2005		
	7	1/8th of Rent of Building for Repairs (2+3+4+7*20%)	2031		
	8	Insurance Premium	2032		
	9	Local Rate / Tax / Charge / Cess	2033		
	10	Other Deductions against Rent	2038		
	11	Gains / (Loss) from Capital Assets	4000		
	12	Income / (Loss) from Other Sources	5000		
	13	Foreign Income	6000		
	14	Share in unincorporated Income from ADP	3131		
	15	Share in Taxed Income from ADP	3141		
	16	Total Income*	9000		
Deductible Allowances	17	Deductible Allowances (19+19+20)	9009		
	18	Debit uls 60	9001		
	19	Deductible Allowance for Profit on Debt uls 66A	9007		
	20	Charitable Donations uls 81, Part I, 2nd Schedule	9004		
	21	Taxable Income (16-17)*	9190		
	22	Tax Chargeable (Col.C 23-24-25-26+27)	9290		
	23	Normal Income Tax	920000		
	24	Tax Reduction for Senior Taxpayer	9303		
	25	Tax Reduction for Disabled Taxpayer	9304		
	26	Tax Credits	9329		
Completions	27	Super Tax	920795		
	28	Tax Paid (Pr.29 Col. B+Pr.30 Col. B+Pr.36 Col. B+Pr.1 Col.B Annex-A)			
	29	Advance Income Tax	9202		
	30	Admitted Income Tax	9203		
	31	Refundable Income Tax (22-28 If +0)	9210		
	32	Demandable Income Tax (22-28 If +0)	9204		
	33	Refund Adjustment of Other Year(s) against Demand of this Year (+0)	92101		
	34	Agriculture Income	9190		
	35	Agriculture Income Tax	9291		
	36	Final / Final / Minimum / Average / Relevant / Reduced Income Tax (Sum of 37 to 52)	640001	Receipts / Value	Tax Collected/ Deducted/Paid
Final / Final / Average / Relevant / Reduced / Rate Register	37	Dividend uls 190 @7.5%	6403062		
	38	Dividend uls 190 @10%	6403065		
	39	Dividend uls 190 @ 12.50%	6403064		
	40	Profit on Debt uls 79	64310066		
	41	Prize on Prize Bond uls 190	64090081		
	42	Winnings from Cranswood Puzzle uls 198	64090052		
	43	Winnings from Raffle uls 196	64090053		
	44	Winnings from Lottery uls 195	64090054		
	45	Winnings from Quiz uls 196	64090055		
	46	Winnings from Sale Promotion uls 196	64090056		
	47	Issuance of Bonus Shares by Companies quoted on Stock Exchange uls 200A	64151351		
	48	Issuance of Bonus Shares by Companies not quoted on Stock Exchange uls 200B	64151451		
49	Capital Gains on Immovable Property uls 371(A) @0%	64220081			
50	Capital Gains on Immovable Property uls 371(A) @5%	64220083			
51	Capital Gains on Immovable Property uls 371(A) @10%	64220086			
52	Capital Gains on Securities uls 37A @ 15%	64220186			
I, _____, CNIC No: _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement uls 115(A) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
					Date: _____
Signature: _____					

CHAPTER - XIX MISCELLANEOUS

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*		Tax Year		2018		
CNIC*		NTN*				
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
Property	1	Income from Business	9000			
	2	Income / (Loss) from Property [Sum of 3 to 7] - [Sum of 8 to 11]	2000			
	3	Rent Received or Receivable	2001			
	4	1/10th of amount not adjustable against Rent	2002			
	5	Forfeited Deposit under a Contract for Sale of Property	2003			
	6	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	7	Unpaid Liabilities exceeding three years	2006			
	8	1/5th of Rent of Building for Repairs [(3+4+5)*20%]	2001			
	9	Insurance Premium	2002			
	10	Local Rate / Tax / Charge / Cess	2003			
	11	Other Deductions against Rent	2008			
12	Gains / (Loss) from Capital Assets (including securities)	4000				
Other Sources	13	Income / (Loss) from Other Sources [Sum of 14 to 23] - [Sum of 24 to 28]	6000			
	14	Receipts from Other Sources	5029			
	15	Yield on Behood Certificates / Pensioner's Benefit Account	5003041			
	16	Royalty	5002			
	17	Profit on Debt (Interest, Yield, etc)	5003			
	18	Ground Rent	5004			
	19	Rent from sub lease of Land or Building	5005			
	20	Rent from lease of Building with Plant and Machinery	5006			
	21	Bonus / Bonus Shares	5012			
	22	Loan, Advance, Deposit or Gift received in Cash	5016			
	23	Other Receipts	5028			
	24	Deductions from Other Sources	5089			
	25	Accounting Depreciation	5064			
	26	Other Deductions	5088			
	27	Foreign Income	8000			
	28	Share in untaxed income from AOP	3131			
	29	Share in Taxed income from AOP	3141			
	30	Total Income*	9000			
			Total	Inadmissible	Admissible	
Deductible	31	Deductible Allowances [32+33+34+36]	8008			
	32	Zakat u/s 60	8001			
	33	Workers Welfare Fund u/s 60A	8002			
	34	Charitable Donations u/c 61, Part I, 2nd Schedule	8004			
	35	Deductible Allowance for Profit on Debt u/s 64A	8007			
Computations	36	Taxable Income [30-31]*	9100			
	37	Tax Chargeable	8200			
	38	Normal Income Tax	820000			
	39	Tax Reduction for Senior Taxpayer	8308			
	40	Tax Reduction for Disabled Taxpayer	8304			
	41	Tax Credits	8328			
	42	Difference of Minimum Tax Chargeable u/s 113B / 148(B) / 153(3)(b)	823182			
	43	Adjustment of Minimum Tax Paid u/s 113 in earlier Years) [c= (38-39-40-41+42)]	823188			
	44	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	823188			
	45	Difference of Minimum Tax Chargeable u/s 113	823184			
	46	Turnover / Tax Chargeable u/s 113 @0.2%	823162			
	47	Turnover / Tax Chargeable u/s 113 @0.25%	823188			

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	48	Turnover / Tax Chargeable u/s 113 @0.5%	923166			
	49	Turnover / Tax Chargeable u/s 113 @1%	923180			
	50	Super Tax @ 3%	929700			
	51	Tax Paid [as per 62 + Annex'A']				
	52	Advance Income Tax	9202			
	53	Refundable Income Tax [87-61 If <0]	9210			
	54	Demanded Income Tax [87-61 If >0]	9294			
	55	Refund Adjustment of Other Year(s) against Demand of this Year [= 54]	92101			
	56	WWF	929900			
	57	Agriculture Income	8100			
	58	Agriculture Income Tax	9281			
Verification	I, _____, CNIC No. _____, in my capacity					
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature:			Date:			

CHAPTER - XIX MISCELLANEOUS

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					
FOR INDIVIDUAL/AOP DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD					
Name ^a				Tax Year	2018
CNIC ^a				NTN	
Slr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable
			A	B	C
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 47 to 107]	840001			
59	Import w/s 148 @1%	84010062			
60	Import w/s 148 @2%	84010064			
61	Import w/s 148 @3%	84010066			
62	Import w/s 148 @4.5%	84010068			
63	Import w/s 148 @5.5%	84010081			
64	Import of Edible Oil w/s 148 @5.5%	84010181			
65	Import of Packing Material w/s 148 @5.5%	84010181			
66	Dividend w/s 150 @7.5%	84030062			
67	Dividend w/s 150 @10%	84030063			
68	Dividend w/s 150 @ 12.50%	84030064			
69	Dividend to a Non-Resident covered under ADDT w/s 150 / w/s 5	84030088			
70	Profit on Debt w/s 7B	84310068			
71	Royalty / Fee for Technical Services to a Non-Resident w/s 152(1) / Division IV, Part I, 1st Schedule	84060061			
72	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident w/s 152(1A)(a) / Division II, Part III, 1st Schedule	84060062			
73	Payment for Services, Contracts to a Non-Resident w/s 152(1A)(b) / Division II, Part III, 1st Schedule	84060063			
74	Fee for Advertisement Services to a Non-Resident w/s 152(1A)(c) / Division II, Part III, 1st Schedule	84060064			
75	Insurance / Reinsurance Premium to a Non-Resident w/s 152(1AA) / Division II, Part III, 1st Schedule	84060065			
76	Fee for Advertisement Services to a Non-Resident w/s 152(1AAA) / Division II, Part III, 1st Schedule	84060066			
77	Profit on Debt w/s 152(2) / w/s (5A), Part II, 2nd Schedule	84060068			
78	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	84060088			
79	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	84060088			
80	Payment for Goods w/s 153(1)(a) @1%	84080062			
81	Payment for Goods w/s 153(1)(a) @1.5%	84080063			
82	Payment for Goods w/s 153(1)(a) @4.5%	84080068			
83	Payment for Goods w/s 153(1)(a) @6.5%	84080083			
84	Payment for Services w/s 153(1)(b) @ 1%	84080102			
85	Payment for Services w/s 153(1)(b) @ 2%	84080164			
86	Payment for Services w/s 153(1)(b) @ 10%	84080170			
87	Receipts from Contracts w/s 153(1)(c) @7.5%	84080285			
88	Fee for Export related Services w/s 153(2) @1%	84080362			
89	Export Proceeds w/s 154 @1%	84070064			
90	Foreign Indenting Commission w/s 154(2) @5%	84070161			
91	Prize on Prize Bond w/s 156	84080061			
92	Winnings from Crossword Puzzle w/s 156	84080062			
93	Winnings from Raffle w/s 156	84080063			
94	Winnings from Lottery w/s 156	84080064			
95	Winnings from Quiz w/s 156	84080065			
96	Winnings from Sale Promotion w/s 156	84080066			
97	Commission / Discount on petroleum products w/s 156A @ 12%	84080101			
98	Brokerage / Commission w/s 233 @10%	84120020			
99	Brokerage / Commission w/s 233 @12%	84120074			
100	CNG Station Gas Bill w/s 234A	84130161			
101	Electricity Bill of Commercial Consumer w/s 235	84140061			
102	Electricity Bill of Industrial Consumer w/s 235	84140062			
103	Issuance of Bonus Shares by Companies quoted on Stock Exchange w/s 236M	84161361			
104					
105					

Final / Fixed / Average / Relevant / Reduced Rate Regime

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106	Dividend in specie u/s 236D	84161801			
107	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	84161461			
108	Payment for rent / right to use machinery / equipment u/s 236Q	84161861			
109	Capital Gains on Immovable Property u/s 37(1A) @0%	84220061			
110	Capital Gains on Immovable Property u/s 37(1A) @5%	84220063			
111	Capital Gains on Immovable Property u/s 37(1A) @10%	84220066			
112	Capital Gains on Securities u/s 37A @15%	84220168			
113	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	84310061			
114	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	84310062			
115	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @2%	84310063			
116	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	84320061			
117	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	84320062			

Signature: _____ Date: _____

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Annex-A				
Adjustable Tax Collected / Deducted				
Name*				Tax Year
CNIC*				2018
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax (Sum of 2 to 42) (Col.B Add to Col.B Sr.37 of Return)	840000		
2	Import u/s 148 @1%	84010002		
3	Import u/s 148 @2%	84010004		
4	Import u/s 148 @3%	84010006		
5	Import u/s 148 @4.5%	84010008		
6	Import u/s 148 @5.5%	84010011		
7	Import u/s 148 @6%	84010012		
8	Import of Edible Oil u/s 148 @5.5%	84010181		
9	Import of Packing Material u/s 148 @5.5%	84010181		
10	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	84060007		
11	Profit on Debt to a Non-Resident u/s 152(2)	84060008		
12	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	84060008		
13	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	84060010		
14	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	84060011		
15	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	84060012		
16	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	84060000		
17	Payment for Services u/s 153(1)(b) @ 1%	84060102		
18	Rent of Property u/s 155	84080001		
19	Withdrawal from Pension Fund u/s 156B	84080201		
20	Cash Withdrawal from Bank u/s 231A	84100101		
21	Certain Banking Transactions u/s 231AA	84100201		
22	Motor Vehicle Registration Fee u/s 231B(1)	84100301		
23	Motor Vehicle Transfer Fee u/s 231B(2)	84100302		
24	Motor Vehicle Sale u/s 231B(3)	84100303		
25	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	84120101		
26	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	84120102		
27	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	84120103		
28	Margin Financing, Margin Trading or Securities Lending u/s 233AA	84120201		
29	Goods Transport Public Vehicle Tax u/s 234	84130001		
30	Passenger Transport Public Vehicle Tax u/s 234	84130002		
31	Private Vehicle Tax u/s 234	84130003		
32	Electricity Bill of Domestic Consumer u/s 235A	84140101		
33	Telephone Bill u/s 236(1)(a)	84150001		
34	Cellphone Bill u/s 236(1)(a)	84150002		
35	Prepaid Telephone Card u/s 236(1)(b)	84150003		
36	Phone Unit u/s 236(1)(c)	84150004		
37	Internet Bill u/s 236(1)(d)	84150005		
38	Prepaid Internet Card u/s 236(1)(e)	84150006		
39	Purchase by Auction u/s 236A	84160101		
40	Domestic Air Ticket Charges u/s 236B	84160201		
41	Sale / Transfer of Immovable Property u/s 236C	84160301		
42	Functions / Gatherings Charges u/s 236D	84160401		
43	Certification of Foreign-Produced TV Plays / Serials u/s 236E	84160501		
44	Issuance / Renewal of License to Cable Operators / Electronic Media u/s 236F	84160601		
45	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	84160701		
46	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	84160702		
47	Purchase by Retailers u/s 236H	84160801		
48	Educational Institution Fee u/s 236I	84160901		
49	Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	84161001		
50	Purchase / Transfer of Immovable Property u/s 236K	84161101		
51	Purchase of International Air Ticket u/s 236L	84161201		
52	Banking transactions otherwise than through cash u/s 236P	84161501		
53	Education related expenses remitted abroad u/s 236R	84161701		
54	Sale / Purchase of future commodity contracts u/s 236T	84161801		

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Date:

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Annex-B						112
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filed for each business)						
Name*				Tax Year	2016	
CNIC*				NTN		
Business Name*						
	Slr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	Cost of Sales / Services (Sum of 5 to 15-16)	3030			
	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3099			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues (Sum of 19 to 22)	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
21	Others	3128				
22	Share in untaxed Income from ACP	3131				
23	Share in Taxed Income from ACP	3141				
Indirect Expenses	23	Management, Administrative, Selling & Financial Expenses (Sum of 23 to 42)	3199			
	23	Rent	3151			
	24	Rates / Taxes / Cess	3152			
	25	Salaries / Wages / Perquisites / Benefits	3154			
	26	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	27	Electricity / Water / Gas	3158			
	28	Communication	3162			
	29	Repair / Maintenance	3165			
	30	Stationery / Printing / Photocopies / Office Supplies	3166			
	31	Advertisement / Publicity / Promotion	3168			
	32	Insurance	3170			
	33	Professional Charges	3171			
	34	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	35	Brokerage / Commission	3178			
	36	Irrecoverable Debts written off	3186			
	37	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	38	Other Indirect Expenses	3189			
	39	Accounting (Loss) on Sale of Intangibles	3195			
	40	Accounting (Loss) on Sale of Assets	3196			
	41	Accounting Amortization	3197			
	42	Accounting Depreciation	3198			
	43	Accounting Profit / (Loss) [17+18-22]	3200			

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CHAPTER - XIX MISCELLANEOUS

Annex-B					22
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)					
(Separate form should be filed for each business)					
Name*				Tax Year	2016
CNIC*				NTN*	
Slr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation
			A	B	C
44	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
45	Unadjusted (Loss) from Business for 2010	327010			
46	Unadjusted (Loss) from Business for 2011	327011			
47	Unadjusted (Loss) from Business for 2012	327012			
48	Unadjusted (Loss) from Business for 2013	327013			
49	Unadjusted (Loss) from Business for 2014	327014			
50	Unadjusted (Loss) from Business for 2015	327015			
Statement of Affairs / Balance Sheet					
Assets	51	Total Assets (Sum of 52 to 57)	3349		
	52	Land	3301		
	53	Building (all types)	3302		
	54	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	55	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
	56	Stocks / Stores / Spares	3315		
	57	Cash / Cash Equivalents	3319		
Liabilities	58	Total Equity / Liabilities (Sum of 59 to 61)	3399		
	59	Capital	3352		
	60	Borrowings / Debt / Loan	3371		
	61	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		
Signature:			Date:		

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Annex-C			
Inadmissible / Admissible Deductions			
Name*		Tax Year	2018
CNIC*		NTN	
Sr.	Description	Code	Amount
1	Inadmissible Deductions (Sum of 2 to 28)	3238	
2	Add Backs w/s 29(2) Provision for Doubtful Debts	3201	
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
4	Add Backs Provision for Diminution in Value of Investment	3203	
5	Add Backs w/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3206	
6	Add Backs w/s 21(b) Amount of Tax Deducted at Source	3208	
7	Add Backs w/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
8	Add Backs w/s 21(d) Entertainment Expenditure above prescribed limit	3208	
9	Add Backs w/s 21(e) Contributions to Unrecognized / Unapproved Funds	3208	
10	Add Backs w/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
11	Add Backs w/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
12	Add Backs w/s 21(h) Personal Expenditure	3212	
13	Add Backs w/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
14	Add Backs w/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an ACP to its member	3213	
15	Add Backs w/s 21(i) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3216	
16	Add Backs w/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3218	
17	Add Backs w/s 21(n) Capital Expenditure	3217	
18	Add Backs w/s 67(1) Expenditure attributable to Non-Business Income	3218	
19	Add Backs w/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
20	Add Backs w/s 28(1)(b) Lease Rental not admissible	3220	
21	Add Backs Tax Gain on Sale of Intangibles	3226	
22	Add Backs Tax Gain on Sale of Assets	3228	
23	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
24	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
25	Add Backs Accounting (Loss) on Sale of Assets	3238	
26	Add Backs Accounting Amortization	3237	
27	Add Backs Accounting Depreciation	3238	
28	Other inadmissible Deductions	3234	
29	Admissible Deductions (Sum of 30 to 39)	3269	
30	Accounting Gain on Sale of Intangibles	3245	
31	Accounting Gain on Sale of Assets	3248	
32	Tax Amortization for Current Year	3247	
33	Tax Depreciation / Initial Allowance for Current Year	3248	
34	Pre-Commencement Expenditure / Deferred Cost	3260	
35	Other Admissible Deductions	3264	
36	Tax (Loss) on Sale of Intangibles	3266	
37	Tax (Loss) on Sale of Assets	3268	
38	Unabsorbed Tax Amortization for Previous Years	3267	
39	Unabsorbed Tax Depreciation for Previous Years	3268	

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Annex-D													
Depreciation, Initial Allowance, Amortization													
Name ¹											Tax Year		
CNIC ²											NTN		
Sr.	Description	Code	WDV (BF)	Deletion	AMORTIZATION PREVIOUSLY IN PROGRESS	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)
			A	B	C	D	E	F		G		H	I
1	Buildings (all types)	3302				100%		100%	10%		10%		
2	Ramp for Disabled Persons	330204				100%		100%	100%		100%		
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%		
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	20%		30%		
5	Furniture (including fittings)	330303				100%		100%	0%		15%		
6	Technical / Professional Books	330304				100%		100%	25%		15%		
7	Below ground installations of mineral oil concerns	330305				100%		100%	20%		100%		
8	Offshore installations of mineral oil concerns	330306				100%		100%	20%		20%		
9	Office Equipment	330307				100%		100%	25%		15%		
10	Machinery / Equipment eligible for 1st year allowance	330308				100%		100%	0%		15%		
11	Motor Vehicle (not paying for hire)	33041				100%		100%	0%		15%		
12	Motor Vehicle (paying for hire)	33042				100%		100%	25%		15%		
13	Ships	33043				100%		100%	25%		15%		
14	Aircrafts / Aero Engines	33044				100%		100%	25%		30%		
15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%		
	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization							
			A	B	C	D							
16	Intangible	3305											
17	Intangible	3305											
18	Intangible	3305											
19	Expenditure providing Long Term Advantage (Benefit)	330515											
20	Tax Amortization for Current Year	3247											
21	Pre-Commencement Expenditure	3306											

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Annex-E								
Name*							Tax Year	2016
CNIC*							NTN	
Sr.	Description	Code	Receipts / Value	Tax Collectible /	Attributable	Tax on	Minimum Tax Chargeable	
			A	Deductible	Taxable Income	Attributable Taxable Income		
Minimum Tax Chargeable								
1	Minimum Tax Chargeable [Col.E Sum of 2 to 6 Transfer to Sr. 28 of Return]							
2	Minimum Tax on Land Developers u/s 113B	64060171						
3	Import of Edible Oil u/s 148 @5.5%	64010161						
4	Import of Packing Material u/s 148 @5.5%	64010181						
5	Payment for Services u/s 153(1)(b) @1%	64060132						
6	Payment for Services u/s 153(1)(b) @2%	64060154						
8	Payment for Services u/s 153(1)(b) @10%	64060170						
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	
Option out of PTR								
9	Import u/s 148 @ 1%	64010032						
10	Import u/s 148 @ 2%	64010054						
11	Import u/s 148 @ 3%	64010056						
12	Import u/s 148 @ 4.5%	64010059						
13	Import u/s 148 @ 5.5%	64010059						
14	Import u/s 148 @ 6%	64010062						
15	Payment for Goods u/s 153(1)(a) @1.5%	64060053						
16	Payment for Goods u/s 153(1)(a) @4.5%	64060059						
17	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265						
18	Fee for Export related Services u/s 153(2) @1%	64060352						
19	Export Proceeds u/s 154 @1%	64070054						
20	Foreign Indenting Commission u/s 154(2) @5%	64070151						
21	Commission / Discount on petroleum products u/s 156A @ 12%	64090101						
22	Brokerage / Commission u/s 233 @10%	64120020						
23	Brokerage / Commission u/s 233 @12%	64120074						

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Annex-F			
Personal Expenses			
Name*			Tax Year
2016			2016
NTN			2016
Sr.	Description	Code	Amount
1	Personal Expenses [Sum of 2 to 16 minus 17]	7089	
2	Rent	7051	
3	Rates / Taxes / Charge / Cess	7052	
4	Vehicle Running / Maintenance	7055	
5	Travelling	7056	
6	Electricity	7058	
7	Water	7059	
8	Gas	7060	
9	Telephone	7061	
10	Asset Insurance / Security	7066	
11	Medical	7070	
12	Educational	7071	
13	Club	7072	
14	Functions / Gatherings	7073	
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
16	Other Personal / Household Expenses	7087	
17	Contribution In Expenses by Family Members [Sum of 18 to 21]	7088	
	CNIC No.	Name*	
18			
19			
20			
21			

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CHAPTER - XIX MISCELLANEOUS

WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001								114		
Name*							Tax Year	2018		
CNIC*							NTN			
Residence Address*										
Business Address*										
Agricultural Property	1 Agricultural Property (Sum of 1 i to 1 x)							7001		
		Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost	
	i							7001		
	ii							7001		
	iii							7001		
	iv							7001		
	v							7001		
	vi							7001		
	vii							7001		
	viii							7001		
	ix							7001		
x							7001			
Residential, Commercial, Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) (Sum of 2 i to 2 s)							7002		
		Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost	
	i							7002		
	ii							7002		
	iii							7002		
	iv							7002		
	v							7002		
	vi							7002		
	vii							7002		
	viii							7002		
	ix							7002		
x							7002			
Business Capital	3 Business Capital							7003		
	Enter name, share percentage & capital amount in each ADP						Share %	Code	Value at Cost	
	i								7003	
	ii								7003	
	iii								7003	
Enter consolidated capital amount of all Sole Proprietorships						100%	7003			
Equipment	4 Equipment, etc. (Non-Business) (Sum of 4 i to 4 iv)							7004		
	Description							Code	Value at Cost	
	i								7004	
	ii								7004	
	iii								7004	
iv								7004		

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							24	
Name*						Tax Year	2016	
CNIC*						NTN		
Annuity	5 Actual (Non-Business) (Sum of 5 i to 5 iv)					7005		
	Description					Code	Value at Cost	
	i	Livestock				7005		
	ii	Fur				7005		
	iii	Unspecified				7005		
Investment	6 Investment (Non-Business) (Sum of 6 i to 6 viii)					7006		
	Form		Instrument No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost	
	i	Account				7006		
		Current				7006		
		Current				7006		
		Fixed Deposit				7006		
		Fixed Deposit				7006		
		Profit / Loss Sharing				7006		
		Profit / Loss Sharing				7006		
		Savings				7006		
		Savings				7006		
	ii	Annuity				7006		
	iii	Bond				7006		
	iv	Certificate				7006		
	v	Debenture				7006		
	vi	Deposit				7006		
		Term Deposit				7006		
		Term Deposit				7006		
	vii	Fund				7006		
	viii	Instrument				7006		
	ix	Insurance Policy				7006		
	x	Security				7006		
	xi	Stock / Share				7006		
	xii	Unit				7006		
	xiii	Other				7006		
	Debt	7 Debt (Non-Business) (Sum of 7 i to 7 viii)					7007	
		Form		No.	Institution Name / Individual CNIC	Share %	Code	Value at Cost
		i	Advance				7007	
ii		Debt				7007		
iii		Deposit				7007		
iv		Prepayment				7007		
v		Receivable				7007		
vi		Security				7007		
vii		Other				7007		
Motor Vehicle		8 Motor Vehicle (Non-Business) (Sum of 8 i to 8 viii)					7008	
	Form		ESTD Registration No.	Maker	Capacity	Code	Value at Cost	
	(Car, Jeep, Motor Cycle, Scooter, Van)							
	i					7008		
	ii					7008		
	iii					7008		
	iv					7008		
	v					7008		
	vi					7008		
vii					7008			
viii					7008			

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WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2016	
CNIC*		NTN		
Precious Possession	9 Precious Possession (Sum of 9 i to 9 iii)	7009		
	Description	Code	Value at Cost	
	i Antique / Artifact	7009		
	ii Jewelry / Ornament / Metal / Stone	7009		
	iii Others (Specify)	7009		
Household Effect	10 Household Effect (Sum of 10 i to 10 iv)	7010		
	Description	Code	Value at Cost	
	i Unspecified	7010		
	ii Unspecified	7010		
	iii Unspecified	7010		
Personal Item	11 Personal Item (Sum of 11 i to 11 iv) *	7011		
	Description	Code	Value at Cost	
	i Unspecified	7011		
	ii Unspecified	7011		
	iii Unspecified	7011		
Cash	12 Cash (Non-business) (Sum of 12 i to 12 x)	7012		
	Notes & Coins	7012		
Any Other Asset	13 Any Other Asset (Sum of 13 i to 13 iv)	7013		
	Description	Code	Value at Cost	
	i	7013		
	ii	7013		
	iii	7013		
Assets in Others' Name	14 Assets in Others' Name (Sum of 14 i to 14 iv)	7014		
	Description	Code	Value at Cost	
	i	7014		
	ii	7014		
	iii	7014		
Assets outside Pakistan	15 Total Assets Inside Pakistan (Sum of 1 to 14)	7015		
	16 *Assets held outside Pakistan (Sum of 16 (i) to 16 (iv))	7016		
	Description	Code	Value at Cost	
	i	7016		
	ii	7016		
Assets outside Pakistan	17 Total Assets (15+16)	7016		

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

Signatures: _____ Date: _____

CHAPTER - XIX MISCELLANEOUS

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4
Name*				Tax Year	2016	
CNIC*				NTN		
Loan	18	Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]			7021	
		Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
	i	Advance			7021	
	ii	Borrowing			7021	
	iii	Credit			7021	
	iv	Loan			7021	
	v	Mortgage			7021	
	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
	19	Total Liabilities			7029	
Reconciliation of Net Assets	20	Net Assets Current Year [17-19]			703001	
	21	Net Assets Previous Year			703002	
	22	Increase / Decrease in Assets [20-21]			703003	
	23	Inflows [Sum of 23 (i) to 23(x)]			7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x	Others			7048	
	24	Personal Expenses [Transfer from Sr. 1 Annex-F]			7089	
	25	Outflows [Sum of 25 (i) to 25 (iii)]			7099	
i	Gift			7091		
ii	Loss on Disposal of Assets			7092		
iii	Others			7098		
26	Unreconciled Amount [23-24-25]			703000		
Disposed Assets	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]			703004	
		Description		Code	Value at Cost	
	i			703004		
ii			703004			
Verification	I, _____, CNIC No. _____, In my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2016 & of my personal expenditure for the year ended 30.06.2016 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					
Signatures:				Date:	"	

1[“Part-II I
Companies Income Tax Return 2016

Edit Save Submit Cancel Print										
Tax Year 2016 Valid Upto Due Date Document Date								Transaction Date Registration No. Submission Date		
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	DIT	Payment	Attachment	Company Director	Attestable	Verification
Receipts / Deductions										
Business										
Transactions > FCR 50 Million with Non-Residents										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Calculate										
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Special Provisions	Amount Subject to Normal Tax	Action					
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 Inrecoverable 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									
Insurance Premiums	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 HGFIC / Banks	2036									
Rent Collection Expenditure	2037									
Legal Service Charges	2038									
Amount claimed as Inrecoverable Rent	2039									
Payment of Liabilities treated as Income	2067									
Other Deductions against Rent	2098									

1 Added by the S.R.O. 972(I)/2016 dated 17.10.2016.

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification																																																																																																																																																																																																																																																																																																																																																												
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	Stores / Spares Closing Balance	3097																																																																																																																																																																																																																																																																																																																																																																				
	Fuel Closing Balance	3098																																																																																																																																																																																																																																																																																																																																																																				
	Work in Process Closing Balance	3094																																																																																																																																																																																																																																																																																																																																																																				
	Self-Manufactured Finished Goods Closing Balance	3093																																																																																																																																																																																																																																																																																																																																																																				
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CHAPTER - XIX MISCELLANEOUS

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<div style="display: flex; justify-content: space-between;"> Property Calculate </div>											
<div style="display: flex; justify-content: space-between;"> Business </div>											
Manufacturing / Trading Items	Description										
Other Revenue	Management, Administrative, Selling & Financial Expenses	3199									
Management, Administrative, Selling & Financial Expenses	Rent	3151									
Inadmissible / Admissible Deductions	Rates / Taxes / Cess	3152									
Adjustments	Salaries / Wages / Perquisites / Benefits	3154									
Business Assets / Equity / Liabilities	Traveling / Conveyance / Vehicles Running / Maintenance	3155									
Transactions > PKR 50 Million with Non-Residents	Electricity / Water / Gas	3156									
Capital Assets	Communication	3162									
Other Sources	Repair / Maintenance	3165									
Foreign Sources / Agriculture	Stationery / Printing / Photocopies / Office Supplies	3166									
Tax Chargeable / Payments	Advertisement / Publicity / Promotion	3168									
	Insurance	3170									
	Professional Charges	3171									
	Profit on Debt (Financial Charges / Markup / Interest)	3172									
	Donation / Charity	3174									
	Brokerage / Commission	3176									
	Other Indirect Expenses	3180									
	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									
	Irrecoverable Debts Written off	3186									
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187									
	Accounting (Loss) on Sale of Intangibles	3195									
	Accounting (Loss) on Sale of Assets	3196									
	Accounting Amortization	3197									
	Accounting Depreciation	3198									
	Accounting Profit / (Loss)	3200									

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<div style="display: flex; justify-content: space-between;"> Property Calculate </div>											
<div style="display: flex; justify-content: space-between;"> Business </div>											
Manufacturing / Trading Items	Description										
Other Revenue	Inadmissible Deductions	3239									
Management, Administrative, Selling & Financial Expenses	Add Backs us 29(2) Provision for Doubtful Debts	3201									
Inadmissible / Admissible Deductions	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202									
Adjustments	Add Backs Provision for Diminution in Value of Investment	3203									
Business Assets / Equity / Liabilities	Add Backs us 21(b) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204									
Transactions > PKR 50 Million with Non-Residents	Add Backs us 21(a) Cess / Rate / Tax levied on Profits / Gains	3205									
Capital Assets	Add Backs us 21(b) Amount of Tax Deducted at Source	3206									
Other Sources	Add Backs us 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207									
Foreign Sources / Agriculture	Add Backs us 21(d) Entertainment Expenditure above prescribed limit	3208									
Tax Chargeable / Payments	Add Backs us 21(e) Contributions to Unrecognized / Unapproved Funds	3209									
	Add Backs us 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210									
	Add Backs us 21(g) Fine / Penalty for violation of any law / rule / regulation	3211									
	Add Backs us 21(h) Personal Expenditure	3212									
	Add Backs us 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration Paid by an AOP to its member	3213									
	Add Backs us 21(b) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215									
	Add Backs us 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216									
	Add Backs us 21(n) Capital Expenditure	3217									
	Add Backs us 27(1) Expenditure attributable to Non-Business Income	3218									
	Add Backs us 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219									
	Add Backs us 28(1)(b) Lease Rental not admissible	3220									
	Add Backs Tax Gain on Sale of Intangibles	3225									
	Add Backs Tax Gain on Sale of Assets	3226									
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230									
	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									
	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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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Description											
	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Free Tax	Amount Subject to Normal Tax	Action						
Other Revenues	3270										
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years											
Unadjusted (Loss) from Business for 2010	327010										
Unadjusted (Loss) from Business for 2011	327011										
Unadjusted (Loss) from Business for 2012	327012										
Unadjusted (Loss) from Business for 2013	327013										
Unadjusted (Loss) from Business for 2014	327014										
Unadjusted (Loss) from Business for 2015	327015										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Description											
	Code	Amount	Action								
Total Assets	3349										
Land	3301										
Building (all types)	3302										
Plant / Machinery / Equipment / Furniture (including fittings)	3303										
Motor Vehicle	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										
Stocks / Stores / Spares	3315										
Short Term Investments	3316										
Short Term Advances / Deposits / Prepayments	3317										
Current Portion of Long Term Investments	3318										
Cash / Cash Equivalents	3319										
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	3398										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Description											
	Code	Receipts	Payments	Action							
Total Value of Revenue Transactions	3899										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Description											
	Code	Revenue from Non-Resident	Expenditure to Non-Resident	Action							
Rent	3805										
Royalties / License Fee / Franchise Fee	3806			+							
Intangible property acquired or disposed off	3807			+							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Receipts / Deductions											
Description											
	Code	Revenue from Non-Resident	Expenditure to Non-Resident	Action							
Managerial / Financial / Administrative / Marketing / Commercial	3808			+							
Engineering / Technical / Construction etc.	3809			+							
Research and Development	3810			+							
Commissions	3811			+							
Lease Payments	3861			+							

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<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Description</th> <th style="width: 5%;">Code</th> <th style="width: 10%;">Total Amount</th> <th style="width: 10%;">Amount Exempt from Tax / Subject to Fined / FIRM Tax</th> <th style="width: 10%;">Amount Subject to Normal Tax</th> <th style="width: 10%;">Action</th> </tr> </thead> <tbody> <tr> <td>Unadjusted (Loss) from Capital Assets for 2010</td> <td>40910</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Capital Assets for 2011</td> <td>40911</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Capital Assets for 2012</td> <td>40912</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Capital Assets for 2013</td> <td>40913</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Capital Assets for 2014</td> <td>40914</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unadjusted (Loss) from Capital Assets for 2015</td> <td>40915</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>											Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fined / FIRM Tax	Amount Subject to Normal Tax	Action	Unadjusted (Loss) from Capital Assets for 2010	40910					Unadjusted (Loss) from Capital Assets for 2011	40911					Unadjusted (Loss) from Capital Assets for 2012	40912					Unadjusted (Loss) from Capital Assets for 2013	40913					Unadjusted (Loss) from Capital Assets for 2014	40914					Unadjusted (Loss) from Capital Assets for 2015	40915				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fined / FIRM Tax	Amount Subject to Normal Tax	Action																																															
Unadjusted (Loss) from Capital Assets for 2010	40910																																																			
Unadjusted (Loss) from Capital Assets for 2011	40911																																																			
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Unadjusted (Loss) from Capital Assets for 2013	40913																																																			
Unadjusted (Loss) from Capital Assets for 2014	40914																																																			
Unadjusted (Loss) from Capital Assets for 2015	40915																																																			

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Transactions - PKR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Income / (Loss) from Other Sources	5000										
Receipts from Other Sources	5029										
Royalty	5002										
Profit on Debt (Interest, Yield, etc)	5003										
Ground Rent	5004										
Rent from sub lease of Land or Building	5005										
Rent from lease of Building with Plant and Machinery	5006										
Bonus / Bonus Shares	5012										
Loan, Advance, Deposit or Gift received in Cash	5016										
Other Receipts	5028										
Deductions from Other Sources	5089										
Accounting Depreciation	5064										
Other Deductions	5088										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Transactions - PKR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Tax Chargeable / Payments											
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Foreign Property Income / (Loss)	6029										
Foreign Property Income / (Loss)	6021										
Foreign Property Income / (Loss)	6022										
Foreign Property Income / (Loss)	6023										
Foreign Property Income / (Loss)	6024										
Foreign Business Income / (Loss)	6039										
Foreign Business Income / (Loss)	6031										
Foreign Business Income / (Loss)	6032										
Foreign Business Income / (Loss)	6033										
Foreign Business Income / (Loss)	6034										
Foreign Capital Gains / (Loss)	6049										
Foreign Capital Gains / (Loss)	6041										
Foreign Capital Gains / (Loss)	6042										
Foreign Capital Gains / (Loss)	6043										
Foreign Capital Gains / (Loss)	6044										
Foreign Other Sources Income / (Loss)	6059										
Foreign Other Sources Income / (Loss)	6051										
Foreign Other Sources Income / (Loss)	6052										
Foreign Other Sources Income / (Loss)	6053										
Foreign Other Sources Income / (Loss)	6054										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Transactions - PKR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Description	Code	Amount									
Agriculture Income	6100										
Agriculture Income Tax	9201										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Transactions - PKR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Description	Code	Total	Inadmissible	Admissible	Action						
Deductible Allowances	9009										
Workers Welfare Fund u/s 60A	9002										
Workers Profit Participation Fund u/s 60B	9003										
Charitable Donations u/s 61, Part I, 2nd Schedule	9004										
Profit on Debt etc. u/s 64A	9007										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Transactions - PKR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action						
Tax Credits	9329										
Tax Credit for Charitable Donations u/s 61	9311										
Tax Credit for Employment Generation by Manufacturers u/s 64D	9310										
Tax Credit for Registration for Sales Tax u/s 65A	9315										
Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161										
BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162										
Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93163										
BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164										
Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317										
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 Credit u/s 103	9320										
Tax Credit for Trust/Welfare Institution / Non-Profit Organization u/s 100C	9323										

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification				
<ul style="list-style-type: none"> > Property > Business > Transactions > PKR 50 Million with Non-Residents > Capital Assets > Other Sources > Foreign Sources / Agriculture - Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations 											Calculate			
											Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Description											Code			
Adjustable Tax											640000			
Import us 148 @1%											64010002			
Import us 148 @2%											64010004			
Import us 148 @3%											64010006			
Import us 148 @4.5%											64010009			
Import us 148 @5.5%											64010011			
Import us 148 @6%											64010012			
Profit on Debt us 151 from NSC / PO Deposits											64040001			+
Profit on Debt us 151 from Bank Accounts / Deposits											64040002			+
Profit on Debt us 151 from Government Securities											64040003			+
Profit on Debt us 151 from Others											64040004			+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(2)											64050007			
Profit on Debt to a Non-Resident us 152(2)											64050008			+
Payment for Goods to a PE of a Non-Resident us 152(A)(a) / Division II, Part III, 1st Schedule											64050009			
Payment for Transport Services to a PE of a Non-Resident us 152(A)(b) / Division II, Part III, 1st Schedule											64050010			
Payment for Other Services to a PE of a Non-Resident us 152(A)(b) / Division II, Part III, 1st Schedule											64050011			
Payment for Contracts to a PE of a Non-Resident us 152(A)(c) / Division II, Part III, 1st Schedule											64050012			
Payment for Goods us 153(1)(a) @1%											64060002			
Payment for Goods us 153(1)(a) @1.5%											64060003			
Payment for Goods us 153(1)(a) @4%											64060008			
Payment for Services us 153(1)(b) @1%											64060102			
Payment for Services us 153(1)(b) @2%											64060104			
Payment for Services us 153(1)(b) @8%											64060116			
Payment for Services us 153(1)(b) @12%											64060124			
Rent of Property us 155											64080001			+
Cash Withdrawal from Bank us 231A											64100101			+
Certain Banking Transactions us 231AA											64100201			+
Motor Vehicle Registration Fee us 231B(1)											64100301			+
Motor Vehicle Transfer Fee us 231B(2)											64100302			+
Motor Vehicle Sale us 231B(3)											64100303			+
Value of Shares traded through a member of a Stock exchange us 233A(1)(a)											64120101			
Value of Shares traded through a member of a Stock exchange us 233A(1)(b)											64120102			
Value of Shares traded by a member of a Stock exchange us 233A(1)(c)											64120103			
Margin Financing, Margin Trading or Securities Lending us 233AA											64120201			
Goods Transport Public Vehicle Tax us 234											64130001			+
Passenger Transport Public Vehicle Tax us 234											64130002			+
Private Vehicle Tax us 234											64130003			+
Electricity Bill of Commercial Consumer us 235											64140001			+
Electricity Bill of Industrial Consumer us 235											64140002			+
Telephone Bill us 236(1)(a)											64150001			+
Cellphone Bill us 236(1)(a)											64150002			+
Prepaid Telephone Card us 236(1)(b)											64150003			+
Phone Unit us 236(1)(c)											64150004			+
Internet Bill us 236(1)(d)											64150005			+
Prepaid Internet Card us 236(1)(e)											64150006			+
Purchase by Auction us 236A											64150101			
Domestic Air Ticket Charges us 236B											64150201			
Sale / Transfer of Immovable Property us 236C											64150301			
Functions / Gatherings Charges us 236D											64150401			
Certification of Foreign-Produced TV Play Single us 236E											64150501			
Certification of Foreign-Produced TV Drama Serial us 236E											64150502			
Issuance of License to Cable Operators us 236F											64150601			
Renewal of License to Cable Operators us 236F											64150602			
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F											64150603			
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F											64150604			
Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G											64150701			
Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236G											64150702			
Purchase by Retailers us 236H											64150801			
Issuance / Renewal of License to Dealers / Commission Agents / Attorneys us 236J											64151001			
Purchase / Transfer of Immovable Property us 236K											64151101			
Purchase of International Air Ticket us 236L											64151201			
Banking transactions otherwise than through cash us 236P											64151501			
Education related expenses remitted abroad us 236R											64151701			
Sale / Purchase of future commodity contracts us 236T											64151901			

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	Calculate
Property											
Business											
Transactions > PKR 50 Million with Non-Residents											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations											
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
	Import u/s 148 @1%	64010052									
	Import u/s 148 @2%	64010054									
	Import u/s 148 @3%	64010056									
	Import u/s 148 @4.5%	64010059									
	Import u/s 148 @5.5%	64010061									
	Import u/s 148 @6%	64010062									
	Import of Edible Oil u/s 148 @5.5%	64010161									
	Import of Packing Material u/s 148 @5.5%	64010181									
	Dividend u/s 150 @7.5%	64030052									
	Dividend u/s 150 @10%	64030053									
	Dividend u/s 150 @12.5%	64030054									
	Dividend u/s 150 @20%	64030057									
	Dividend u/s 150 @25%	64030059									
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099									
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV Part I, 1st Schedule	64050051									
	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									
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096									+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097									
	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) @1%	64060052									
	Payment for Goods u/s 153(1)(a) @1.5%	64060053									
	Payment for Goods u/s 153(1)(a) @4%	64060058									
	Payment for Services u/s 153(1)(b) @1%	64060152									
	Payment for Services u/s 153(1)(b) @2%	64060154									
	Payment for Services u/s 153(1)(b) @8%	64060166									
	Payment for Goods u/s 153(1)(b) @12%	64060074									
	Receipts from Contracts u/s 153(1)(c) @7%	64060264									
	Fee for Export related Services u/s 153(2) @1%	64060352									
	Export Proceeds u/s 154(1) @1%	64070054									
	Foreign Indenting Commission u/s 154(2)	64070151									
	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									
	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									
	Brokerage / Commission u/s 233 @10%	64120070									
	Brokerage / Commission u/s 233 @12%	64120074									
	CNG Station Gas Bill u/s 234A	64130151									
	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351									
	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451									
	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q(1)	64151651									
	Rent of Machinery and equipment u/s 236Q(2)	64151652									
	Dividend in specie u/s 236S	64151801									
	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051									
	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053									
	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055									
	Capital Gains on Securities u/s 37A @0%	64220151									
	Capital Gains on Securities u/s 37A @7.5%	64220157									
	Capital Gains on Securities u/s 37A @12.5%	64220155									
	Capital Gains on Securities u/s 37A @15%	64220156									
	Capital Gains on Securities u/s 37A @ corporate tax rate	64220199									
	Capital Gains on Securities u/s 6B, 4th Schedule @0%	64220251									
	Capital Gains on Securities u/s 6B, 4th Schedule @7.5%	64220254									
	Capital Gains on Securities u/s 6B, 4th Schedule @12.5%	64220256									
	Capital Gains on Securities u/s 6B, 4th Schedule @15%	64220257									
	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051									
	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052									
	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053									
	Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D)/(43E), Part IV, 2nd Schedule	64320051									
	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052									
	Receipts from Shipping Business of a resident person u/s 7A	64310054									

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<ul style="list-style-type: none"> Property Business <ul style="list-style-type: none"> Transactions > PKR 50 Million with Non-Residents Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowance Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations 											Calculate
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed/Rate Tax	Amount Subject to Normal Tax	Action						
Income / (Loss) from Property	2000										
Income / (Loss) from Business	3000										
Gains / (Loss) from Capital Assets	4000										
Income / (Loss) from Other Sources	5000										
Foreign Income	6000										
Agriculture Income	6100										
Total Income	9000										
Deductible Allowance	9000										
Share of Partner Company in Income of AOP	9011										
Taxable Income	9100										
Tax Chargeable	9200										
Normal Income Tax	920000										
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920000										
WWF	920900										
Tax Credits	9329										
Turnover / Tax Chargeable u/s 113 @0.2%	93152										
Turnover / Tax Chargeable u/s 113 @0.25%	93163										
Turnover / Tax Chargeable u/s 113 @0.5%	93155										
Turnover / Tax Chargeable u/s 112 @1%	93150										
Accounting Profit / Tax Chargeable u/s 113C @17%	93173										
Income / Super Tax Chargeable	93181										
Difference of Minimum Tax Chargeable u/s 148(B) / 153(C)(b) / 113(M)	93192										
Difference of Minimum Tax Chargeable u/s 113	93194										
Difference of Alternate Corporate Tax u/s 113C	93197										
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	93198										
Refund Adjustment of Other Year(s) against Demand of this Year	93101										
Withholding Income Tax	9301										
Advance Income Tax	9202										
Advance Income Tax u/s 147(5B)	92021										
Admitted Income Tax	9203										
Demanded Income Tax	9204										
Refundable Income Tax	9210										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<ul style="list-style-type: none"> Intangible Expenditure providing Long Term Advantage / Benefit Pre-Commencement Expenditure 											Calculate
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action					
Intangible	3305					+					
Expenditure providing Long Term Advantage / Benefit	330515										
Pre-Commencement Expenditure	3305										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<ul style="list-style-type: none"> Building (all types) Ramp for Disabled Persons Plant / Machinery (not Otherwise specified) Computer Hardware / Allied Items / Equipment used in manufacture of IT products Furniture (including fittings) Technical / Professional Books Below ground installations of mineral Oil concerns Offshore installations of mineral Oil concerns Office Equipment Machinery / Equipment eligible for 1st Year Allowance Motor Vehicle (not plying for hire) Motor Vehicle (plying for hire) Ships Aircrafts / Aero Engines 											Calculate
Description	Code	WDV (BF)	Division	Addition / Used in Pakistan	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	
Building (all types)	3302										
Ramp for Disabled Persons	330204										
Plant / Machinery (not Otherwise specified)	330301										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302										
Furniture (including fittings)	330303										
Technical / Professional Books	330304										
Below ground installations of mineral Oil concerns	330305										
Offshore installations of mineral Oil concerns	330306										
Office Equipment	330307										
Machinery / Equipment eligible for 1st Year Allowance	330308										
Motor Vehicle (not plying for hire)	33041										
Motor Vehicle (plying for hire)	33042										
Ships	33043										
Aircrafts / Aero Engines	33044										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<ul style="list-style-type: none"> Import of Edible Oil u/s 148 @5.5% Import of Packing Material u/s 148 @5.5% Payment for Services u/s 153(1)(b) @1% Payment for Services u/s 153(1)(b) @2% Payment for Services u/s 153(1)(b) @8% Payment for Services u/s 153(1)(b) @12% Development and Sale of Plots by Land Developers u/s 113B 											Calculate
Description	Code	Receipt / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable				
Import of Edible Oil u/s 148 @5.5%	64010101										
Import of Packing Material u/s 148 @5.5%	64010101										
Payment for Services u/s 153(1)(b) @1%	6400152										
Payment for Services u/s 153(1)(b) @2%	6400154										
Payment for Services u/s 153(1)(b) @8%	6400106										
Payment for Services u/s 153(1)(b) @12%	6400074										
Development and Sale of Plots by Land Developers u/s 113B	6400045										

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
											Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable taxable income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)				
Import us 148 @1%	54010052										
Import us 148 @2%	54010054										
Import us 148 @3%	54010055										
Import us 148 @4.5%	54010056										
Import us 148 @5.5%	54010057										
Import us 148 @6%	54010058										
Payment for Goods us 153(1)(a) @1%	54060052										
Payment for Goods us 153(1)(a) @1.5%	54060053										
Payment for Goods us 153(1)(a) @4%	54060059										
Receipts from Contracts us 153(1)(c) @7%	54060254										
Fee for Export related Services us 153(2) @1%	54060302										
Export Proceeds us 154(1) @1%	54070054										
Foreign Indenting Commission us 154(2)	54070151										
Sale Proceeds of goods to exporter us 154(3)	54070152										
Sale Proceeds of goods by industrial undertaking us 154(3A)	54070153										
Contract Payments to indirect exporter us 154(3B)	54070154										
Export Proceeds us 154(3C)	54070155										
Commission / Discount on petroleum products us 155A	54090151										
Brokerage / Commission us 233 @10%	54120070										
Brokerage / Commission us 233 @12%	54120074										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
											Payments
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date					

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+					

Head of Account											Account

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Code	Description	File	+								

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Registration No.	Proprietor/Member/Partner Name	% in Capital	Capital Amount	+							

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification		
Attributes											Value	Action
Person Status												+
Residence Status												+
Special Tax Rate for Dividend covered under ADDT												
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT												
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT												
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT												
Special Tax Rate for Shipping Income												
Special Tax Rate for Exploration and Production of Petroleum Income												
Has the company received from or provided to any non-resident any non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatsoever, under an arrangement including exchange, lease, bank, bonus, discount etc.												
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 no consideration?												
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?												
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.												
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?												
State the number of associates with which you have dealing during the tax year.												

I, (Enter Name) (CNC No. / Filer CNC No.) as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

CHAPTER - XIX MISCELLANEOUS

1 [Part-II-J
Individual Income Tax Return 2017

Data							Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification																																																																																																																			
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¹ Added by SRO 819(I)/2017, dated 17.08.2017.

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		Calculate					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment							
» Property							
» Business							
	Manufacturing / Trading Items						
	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				
» Capital Assets							
» Other Sources							
» Foreign Sources / Agriculture							
» Tax Chargeable / Payments							
» Employment							
» Property							
» Business							
	Manufacturing / Trading Items						
	Other Revenues						
	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		3168				
	Advertisement / Publicity / Promotion		3168				
	Insurance		3170				
	Professional Charges		3171				
	Profit on Debt (Financial Charges / Markup / Interest)		3172				
	Brokerage / Commission		3178				
	Other Indirect Expenses		3180				
	Irrecoverable Debts Written off		3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off		3187				
	Accounting (Loss) on Sale of Intangibles		3196				
	Accounting (Loss) on Sale of Assets		3196				
	Accounting Amortization		3197				
	Accounting Depreciation		3198				
	Accounting Profit / (Loss)		3200				

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		Calculate				
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment						
» Property						
» Business						
Manufacturing / Trading Items	Inadmissible Deductions	3239				
Other Revenues	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Management, Administrative, Selling & Financial Expenses	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
	Add Backs Provision for Diminution in Value of Investment	3203				
Inadmissible / Admissible Deductions	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Adjustments	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Business Assets / Equity / Liabilities	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
» Capital Assets	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
» Other Sources	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
» Foreign Sources / Agriculture	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
» Tax Chargeable / Payments	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(j) 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 Pre-Commencement Expenditure / Deferred Cost	3230				
	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	3289				
	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				
» Employment						
» Property						
» Business						
Manufacturing / Trading Items	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Other Revenues	Unadjusted (Loss) from Business for 2011	327011				
Management, Administrative, Selling & Financial Expenses	Unadjusted (Loss) from Business for 2012	327012				
	Unadjusted (Loss) from Business for 2013	327013				
Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2014	327014				
Adjustments	Unadjusted (Loss) from Business for 2015	327015				
Business Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2016	327016				
» Capital Assets						
» Other Sources						
» Foreign Sources / Agriculture						
» Tax Chargeable / Payments						

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		Calculate			
		Description	Code	Amount	Action
» Employment					
» Property					
» Business		Total Assets	3349		
» Manufacturing / Trading Items		Land	3301		
» Other Revenues		Building (all types)	3302		
» Management, Administrative, Selling & Financial Expenses		Plant / Machinery / Equipment / Furniture (including fittings)	3303		
» Inadmissible / Admissible Deductions		Advances / Deposits / Prepayments	3312		
» Adjustments		Stocks / Stores / Spares	3315		
» Business Assets / Equity / Liabilities		Cash / Cash Equivalents	3319		
» Capital Assets		Other Assets	3348		
» Other Sources		Total Equity / Liabilities	3399		
» Foreign Sources / Agriculture		Capital	3352		
» Tax Chargeable / Payments		Long Term Borrowings / Debt / Loan	3371		
		Trade Creditors / Payables	3384		
		Other Liabilities	3398		

		Calculate					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment							
» Property							
» Business							
» Capital Assets		Gains / (Loss) from Capital Assets	4000				
» Capital Gains / (Loss)							
» Other Sources							
» Foreign Sources / Agriculture							
» Tax Chargeable / Payments							

		Calculate					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment							
» Property							
» Business		Income / (Loss) from Other Sources	5000				
» Capital Assets		Receipts from Other Sources	5029				
» Other Sources		Royalty	5002				
» Receipts / Deductions		Profit on Debt (Interest, Yield, etc)	5003				
» Foreign Sources / Agriculture		Bonus / Bonus Shares	5012				
» Tax Chargeable / Payments		Other Receipts	5028				
		Ground Rent	5004				
		Rent from sub lease of Land or Building	5005				
		Rent from lease of Building with Plant and Machinery	5006				
		Annuity / Pension	5007				
		Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
		Deductions from Other Sources	5089				
		Accounting Depreciation	5064				
		Other Deductions	5088				

		Calculate					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment							
» Property							
» Business							
» Capital Assets		Foreign Income	6000				
» Other Sources							
» Foreign Sources / Agriculture							
» Foreign Sources							
» Agriculture							
» Tax Chargeable / Payments							

		Calculate				
		Description	Code	Amount		Action
» Employment						
» Property						
» Business		Agriculture Income	6100			
» Capital Assets		Agriculture Income Tax	9291			
» Other Sources						
» Foreign Sources / Agriculture						
» Foreign Sources						
» Agriculture						
» Tax Chargeable / Payments						

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		Calculate				
	Description	Code	Total	Inadmissible	Admissible	Action
» Employment						
» Property						
» Business	Deductible Allowances	9009				
» Capital Assets	Zakat u/s 60	9001				
» Other Sources	Workers Welfare Fund u/s 60A	9002				
» Foreign Sources / Agriculture	Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
» Tax Chargeable / Payments	Profit on Debt etc. u/s 64A	9007				
	Educational Expenses u/s 64AB	9008				
Deductible Allowances						
Tax Chargeable						
Tax Reductions						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
» Employment						
» Property						
» Business	Income Tax on working capital u/s 99A of Ninth Schedule	920001			Amount	Action
» Capital Assets						
» Other Sources						
» Foreign Sources / Agriculture						
» Tax Chargeable / Payments						
Deductible Allowances						
Tax Chargeable						
Tax Reductions						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
» Employment						
» Property						
» Business	Tax Reductions	9309			Amount	Action
» Capital Assets	Tax Reduction for Full Time Teacher / Researcher	9302				
» Other Sources	Tax Reduction for Senior Taxpayer	9303				
» Foreign Sources / Agriculture	Tax Reduction for Disabled Taxpayer	9304				
» Tax Chargeable / Payments						
Deductible Allowances						
Tax Chargeable						
Tax Reductions						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
» Employment						
» Property						
» Business	Tax Credits	9329	Eligible Amount	Ineligible Amount	Tax Credit	Action
» Capital Assets	Tax Credit for Charitable Donations u/s 61	9311				
» Other Sources	Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
» Foreign Sources / Agriculture	Tax Credit for Investment in Health Insurance u/s 62A	93121				
» Tax Chargeable / Payments	Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Deductible Allowances	Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Chargeable	Tax Credit u/s 103	9320				
Tax Reductions	Tax Credit for Tax Paid on Share Income from AOP	9321				
Tax Credits	Tax Credit for Tax Charged on Behood Certificates / Pensioner's Benefit Account in excess of applicable rate	9322				
Adjustable Tax	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Surrender of Tax Credit on Investments in Shares disposed off before time limit	9326				
Computations						

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		Calculate			
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable Action
» Employment					
» Property					
» Business					
» Capital Assets					
» Other Sources					
» Foreign Sources / Agriculture					
» Tax Chargeable / Payments					
» Deductible Allowances					
» Tax Chargeable					
» Tax Reductions					
» Tax Credits					
» Adjustable Tax					
» Final / Fixed / Minimum / Average / Relevant / Reduced Tax					
» Comparisons					
	Adjustable Tax	640000			
	Import u/s 148 @1%	6401002			
	Import u/s 148 @2%	6401004			
	Import u/s 148 @3%	6401006			
	Import u/s 148 @4.5%	6401009			
	Import u/s 148 @5.5%	6401011			
	Import u/s 148 @6%	6401012			
	Salary of Federal Government Employees u/s 149	6402001			
	Salary of Provincial Government Employees u/s 149	6402002			
	Salary of Corporate Sector Employees u/s 149	6402003			
	Salary of Other Employees u/s 149	6402004			
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	6405007			
	Profit on Debt to a Non-Resident u/s 152(2)	6405008			+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	6405009			
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	6405010			
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	6405011			
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	6405012			
	Payment for Goods u/s 153(1)(a) @1%	6406002			
	Payment for Goods u/s 153(1)(a) @1.5%	6406003			
	Payment for Goods u/s 153(1)(a) @3%	6406006			
	Payment for Goods u/s 153(1)(a) @4.5%	6406009			
	Withdrawal from Pension Fund u/s 156B	64090201			
	Cash Withdrawal from Bank u/s 231A	64100101			+
	Certain Banking Transactions u/s 231AA	64100201			+
	Motor Vehicle Registration Fee u/s 231B(1)	64100301			+
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302			+
	Motor Vehicle Sale u/s 231B(3)	64100303			+
	Motor Vehicle Leasing u/s 231B(1A) @3%	64100304			+
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101			
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102			
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201			
	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 Domestic Consumer u/s 235A	64140101			+
	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	64150101			
	Domestic Air Ticket Charges u/s 236B	64150201			
	Sale / Transfer of Immovable Property u/s 236C	64150301			
	Functions / Gatherings Charges u/s 236D	64150401			
	Issuance of License to Cable Operators u/s 236F	64150601			
	Renewal of License to Cable Operators u/s 236F	64150602			
	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603			
	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604			

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Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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	64150801				
Educational Institution Fee u/s 236I	64150901				
Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64151001				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Purchase of International Air Ticket u/s 236L	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Advance tax on general insurance premium u/s 236U	64151902				
Advance tax on life insurance premium u/s 236U	64151903				
Advance tax on extraction of minerals u/s 236V	64151904				

- » Employment
- » Property
- » Business
- » Capital Assets
- » Other Sources
- » Foreign Sources / Agriculture
- » Tax Chargeable / Payments
 - Deductible Allowances
 - Tax Chargeable
 - Tax Reductions
 - Tax Credits
 - Adjustable Tax
 - Final / Fixed / Minimum / Average / Relevant / Reduced Tax**
 - Computations

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Import u/s 148 @1%	64010052				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @5.5%	64010061				
Import u/s 148 @6%	64010062				
Import of Edible Oil u/s 148 @5.5%	64010181				
Import of Packing Material u/s 148 @5.5%	64010181				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Yield on Behbood Certificates / Pensioner's Benefit Account	64030071				
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
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				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+

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Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098			
Payment for foreign produced commercials to a Non-Resident u/s 152A Division II, Part III, 1st Schedule	64050100			
Payment for Goods u/s 153(1)(a) @1%	64050052			
Payment for Goods u/s 153(1)(a) @1.5%	64050053			
Payment for Goods u/s 153(1)(a) @3.5%	64050057			
Payment for Goods u/s 153(1)(a) @4.5%	64050059			
Payment for Services u/s 153(1)(b) @1%	64050152			
Payment for Services u/s 153(1)(b) @1.5%	64050153			
Payment for Services u/s 153(1)(b) @2%	64050154			
Payment for Services u/s 153(1)(b) @10%	64050170			
Payment for Services u/s 153(1)(b) @15%	64050160			
Receipts from Contracts u/s 153(1)(c) @7.5%	64050255			
Receipts from Contracts u/s 153(1)(c) @10%	64050270			
Fee for Export related Services u/s 153(2) @1%	64050352			
Export Proceeds u/s 154(1) @1%	64070054			
Foreign indenting Commission u/s 154(2)	64070151			
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			
Income from property u/s 15(6)	64080052			
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			
Brokerage / Commission u/s 233 @8%	64120066			
Brokerage / Commission u/s 233 @10%	64120070			
Brokerage / Commission u/s 233 @12%	64120074			
CNG Station Gas Bill u/s 234A	64130151			
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 236A(3)	64150102			
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151551			
Rent of Machinery and equipment u/s 236Q (2)	64151552			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151551			
Dividend Specie u/s 236S @12.5%	64151804			
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057			
Capital Gains on Securities u/s 37A @0%	64220151			
Capital Gains on Securities u/s 37A @5%	64220153			

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Capital Gains on Securities u/s 37A @5%	64220153				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062				
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				
Tax on business income of builders u/s 7C	64310072				
Tax on business income of developers u/s 7D	64310073				
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052				
Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210053				
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				

		Calculate				
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
+	Employment					
+	Property					
+	Business					
+	Capital Assets					
+	Other Sources					
+	Foreign Sources / Agriculture					
-	Tax Chargeable / Payments					
	Deductible Allowances					
	Tax Chargeable					
	Tax Reductions					
	Tax Credits					
	Adjustable Tax					
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax					
	Computations					
	Income from Salary	1000				
	Income / (Loss) from Property	2000				
	Income / (Loss) from Business	3000				
	Gains / (Loss) from Capital Assets	4000				
	Income / (Loss) from Other Sources	5000				
	Foreign Income	6000				
	Agriculture Income	6100				
	Share in untaxed Income from AOP	3131				
	Share in Taxed Income from ACP	3141				
	Total Income	9000				
	Deductible Allowances	9009				
	Taxable Income	9100				
	Tax Chargeable	9200				
	Normal Income Tax	920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
	WWF	920900				
	Tax Reductions	9309				
	Tax Credits	9329				
	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
	Turnover / Tax Chargeable u/s 113 @1%	923160				
	Income / Super Tax Chargeable	923181				
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
	Difference of Minimum Tax Chargeable u/s 113	923194				
	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	9202				
	Advance Income Tax u/s 147(A)	92022				
	Admitted Income Tax	9203				
	Demanded Income Tax	9204				
	Refundable Income Tax	9210				

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	Calculate																																																																																																																																																																																									
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CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
CPR No	Date	Amount Code	Description	Amount	Tax Year			
No records found								
Head Wise Summary								
Head of Account				Account				
No records found								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Code	Description	File						
No records found								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Attributes				Value				Action
Business Sector								+
No. of children for whom Educational Fee is paid								
Residence Status								+
Special Tax Rate for Dividend covered under ADDT								
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT								
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT								
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT								
Average Tax Rate for Employment Termination Benefits us 12(6)								
Relevant Tax Rate for Salary Areas u/s 12(7)								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.								
Verify Pin								

1

Edit	Save	Submit	Cancel	Print				
Task	116(2) (Statement of Assets / Liabilities filed voluntarily)				Transaction Date			
Name					Registration No.			
Period	Tax Year 2017	Valid Upto	Due Date	Document Date	Submission Date			
Data	Verification							
Personal Assets / Liabilities / Receipts / Expenses		Calculate						
Personal Expenses		Description	Code	Amount				
Personal Assets / Liabilities		Personal Expenses	7089					
Reconciliation of Net Assets		Rent	7051					
		Rates / Taxes / Charge / Cess	7052					
		Vehicle 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	7087					
		Contribution in Expenses by Family Members	7088					

¹ Added through S.R.O. 981(I)/2017 dated 28th September, 2017

CHAPTER - XIX MISCELLANEOUS

Data	Verification					Calculate																																																																																																																								
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Data	Verification				
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<input style="width: 100px; border: none; border-bottom: 1px solid gray;" type="text"/>		Verify Pin			

CHAPTER - XIX MISCELLANEOUS

Form	Sr.	Instructions for Filing in Return Form & Wealth Statement instruction
General		<p>The following persons are required to furnish a return of income for a tax year:</p> <p>(a) Every company;</p> <p>(b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000;</p> <p>(c) Every non-profit organization as defined in clause (36) of section 2;</p> <p>(d) Every welfare institution approved under clause (58) of Part I of the Second Schedule;</p> <p>(e) Every person who has been charged to tax in respect of any of the two preceding tax years;</p> <p>(f) Every person who claims a loss carried forward under this Ordinance for a tax year;</p> <p>(g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in an area falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory;</p> <p>(h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area;</p> <p>(i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area;</p> <p>(j) Every person who owns a motor vehicle having engine capacity above 1000 CC;</p> <p>(k) Every person who has obtained National Tax Number;</p> <p>(l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand;</p> <p>(m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan;</p> <p>(n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year.</p> <p>The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1):</p> <p>(a) Return on which CNIC is missing or incorrect or invalid;</p> <p>(b) Return on which mandatory fields marked by * are empty;</p> <p>(c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001);</p> <p>(d) Return which is not filed in the prescribed Form;</p> <p>(e) Return which is not filed in the prescribed mode.</p> <p>Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to final / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed.</p> <p>Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved.</p> <p>Individuals, including members of ADPs or directors of Companies must file Wealth Statement.</p> <p>Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes:</p> <p>Electronically at FBR Portal (https://irs.fbr.gov.pk/infoes/publiclogin.htm) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants & Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return;</p> <p>Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk.</p> <p>Taxpayers may seek guidance through the following modes:</p> <p>By calling Helpline 0500 00 227, 051 111-227-227</p> <p>By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk</p> <p>Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk.</p>
IT-1B	19	Only Foreign Income (Not Loss) should be declared.
IT-2	27	
IT-1B	34	
IT-2	53	Only Agriculture Income (Not Loss) should be declared.
IT-1B	26	
IT-2	41	Tax Credits include Tax Credits for the following:
		Share in Taxed Income from AOP;
		Charitable Donations u/s 61;
		Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62;
		Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) u/s 62;
		Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / MADRA deriving income from Salary / Business) u/s 63;
Annex-E		Taxpayers wanting to opt out of Final Tax Regime (FTR) u/s (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.
Annex-F		Only Personal / Household (Non-Business) expenses should be declared.
Annex-F	18	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be declared to arrive at own contribution.
Wealth Statement		If rows provided in any segment are inadequate, additional rows may be inserted.
Wealth Statement		All assets must be declared at cost, including ancillary expenses.
Wealth Statement		If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.
Wealth Statement		If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.
Wealth Statement	4	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.
Wealth Statement	14	Assets created whether in Pakistan or abroad, in the name of spouse(s), children & other dependants should be declared only if acquired by them with funds provided by you (Benami Assets).
Wealth Statement	16	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value.

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RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)					
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)					
Name*				Tax Year	2017
CNIC*				NTN	
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
1	Income/(loss) from property	2000			
2	Gain / (Loss) from Capital Assets	4000			
3	Income / (Loss) from Other Sources	5000			
4	Foreign Income	5000			
5	Share in untaxed income from AOP	3131			
6	Share in Taxed Income from AOP	3141			
7	Total Income*	9000			
			Total	Inadmissible	Admissible
8	Deductible Allowances [9+10+11+12]	9000			
9	Zakat u/s 80	9001			
10	Deductible Allowance for Profit on Debt u/s 64A	9007			
11	Charitable Donations u/s 61, Part I, 2nd Schedule	9004			
12	Educational expenses u/s 64AB	9008			
13	Taxable Income [7-8]	9100			
14	Tax Chargeable [Col.C 15-16-17-18+19]	9200			
15	Normal Income Tax	920000			
16	Tax Reduction for Senior Taxpayer	9301			
17	Tax Reduction for Disabled Taxpayer	9304			
18	Tax Credits	9320			
19	Super Tax	920700			
20	Tax Paid [Sr.21 Col. B+Sr.22 Col. B+Sr.23 Col. B+Sr.1 Col. B Annex-A]				
21	Advance Income Tax	9202			
22	Admitted Income Tax	9203			
23	Refundable Income Tax [14-20 if <0]	9210			
24	Demanded Income Tax [14-20 if >0]	9204			
25	Refund Adjustment of Other Year(s) against Demand of this Year [=23]	92101			
26	Agriculture Income	6100			
27	Agriculture Income Tax	9291			
			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
28	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 29 to 57]	640051			
29	Dividend u/s 150 @ 7.5%	6403052			
30	Dividend u/s 150 @ 10%	6403053			
31	Dividend u/s 150 @ 12.50%	6403054			
32	Yield on Bahibood certificates/Pensioners benefit account	6403071			
33	Profit on Debt u/s 7B	64310056			
34	Income from property u/s 15(B)	64090052			
35	Prize on Prize Bond u/s 15B	64090051			
36	Winning from Crossword Puzzle u/s 15B	64090052			
37	Winning from Raffle u/s 15B	64090053			
38	Winning from Lottery u/s 15B	64090054			
39	Winning from Quiz u/s 15B	64090055			
40	Winning from Sale Promotion u/s 15B	64090056			
41	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 230M	64151351			
42	Redemption of Bonus Shares by Companies not quoted on Stock Exchange u/s 230N	64151451			
43	Dividend in specie u/s 238S @ 7.6%	64151302			
44	Dividend in specie u/s 238S @ 12.5%	64151504			
45	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
46	Capital Gains on Immovable Property u/s 37(1A) @ 2.5%	64220052			
47	Capital Gains on Immovable Property u/s 37(1A) @ 5%	64220053			
48	Capital Gains on Immovable Property u/s 37(1A) @ 7.5%	64220054			
49	Capital Gains on Immovable Property u/s 37(1A) @ 10%	64220055			
50	Capital Gains on Immovable Property u/s 37(1A) @ 12.5%	64220056			
51	Capital Gains on Securities u/s 37A @ 0%	64220151			
52	Capital Gains on Securities u/s 37A @ 5%	64220152			
53	Capital Gains on Securities u/s 37A @ 7.5%	64220153			
54	Capital Gains on Securities u/s 37A @ 10%	64220154			
55	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
56	Capital Gains on Securities u/s 37A @ 15%	64220156			
57	Capital Gains on Securities u/s 37A @ 10%	64220158			

I, _____ CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Date: _____

Signature: _____

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RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY					
Name*				Tax Year	2017
CNIC*				NTN*	
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
1	Income(loss) from property (2+3+4-5)	2000	A	B	C
2	Rent received or receivable	2001			
3	1/10th of amount not adjustable against rent	2002			
4	Forfeited deposit under a contract for sale of property	2003			
5	Total deductions from property	2099			
6	Income from Business	3000			
7	Gains / (Loss) from Capital Assets (including securities)	4000			
8	Income / (Loss) from Other Sources (Sum of 9 to 18) - (Sum of 19 to 21)	5000			
9	Receipts from Other Sources	5029			
10	Royalty	5002			
11	Profit on Debt (Interest, Yield, etc)	5003			
12	Ground Rent	5004			
13	Rent from sub lease of Land or Building	5005			
14	Rent from lease of Building with Plant and Machinery	5006			
15	Bonus / Bonus Shares	5012			
16	Annuity/pension	5007			
17	Difference in value of immovable property determined u/s 68 and value recorded by the authority registering or attesting the transfer u/s 111(4) (c)	5018			
18	Other Receipts	5028			
19	Deductions from Other Sources	5089			
20	Accounting Depreciation	5064			
21	Other Deductions	5088			
22	Foreign Income	6000			
23	Share in untaxed Income from AOP	3131			
24	Share in Taxed Income from AOP	3141			
25	Total Income*	9000			
			Total	Inadmissible	Admissible
26	Deductible Allowances (27+28+29+30+31)	9009			
27	Zakat u/s 60	9001			
28	Workers Welfare Fund u/s 60A	9002			
29	Charitable Donations u/s 61, Part I, 2nd Schedule	9004			
30	Deductible Allowance for Profit on Debt u/s 64A	9007			
31	Educational expenses u/s 64AB	9008			
32	Taxable Income (25-26)	9100			
33	Tax Chargeable	9200			
34	Normal Income Tax	920000			
35	Tax Reduction for Senior Taxpayer	9303			
36	Tax Reduction for Disabled Taxpayer	9304			
37	Tax Credits	9329			
38	Difference of Minimum Tax Chargeable u/s 148(B) / 158(3)(b)	923192			
39	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [- (34-35-36-37+38)]	923198			
40	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
41	Difference of Minimum Tax Chargeable u/s 113	923194			
42	Turnover / Tax Chargeable u/s 113 @0.2%	923182			
43	Turnover / Tax Chargeable u/s 113 @0.25%	923163			
44	Turnover / Tax Chargeable u/s 113 @0.5%	923185			
45	Turnover / Tax Chargeable u/s 113 @1%	923160			
46	Super Tax @ 3%	920700			

47	Tax Paid (as per 48 + Annex 'A' + Sr.56 Col.B)				
48	Advance Income Tax	9202			
49	Admitted Income Tax	9203			
50	Repayable Income Tax (33-47 if <0)	9210			
51	Demandable Income Tax (33-47 if >0)	9204			
52	Refund Adjustment of Other Year(s) against Demand of this Year [- 50]	92101			
53	WWF	92008			
54	Agriculture Income	6100			
55	Agriculture Income Tax	9291			

I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Signature: _____ Date: _____

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RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						2/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD						
Name*				Tax Year	2017	
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable	
			A	B	C	
56	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 61 to 121]	640001				
57	Import u/s 148 @1%	64010052				
58	Import u/s 148 @2%	64010054				
59	Import u/s 148 @3%	64010056				
60	Import u/s 148 @4.5%	64010059				
61	Import u/s 148 @5.5%	64010061				
62	Import u/s 148 @6%	64010062				
63	Import of Edible Oil u/s 148 @5.5%	64010161				
64	Import of Packing Material u/s 148 @5.5%	64010161				
65	Dividend u/s 150 @7.5%	64030052				
66	Dividend u/s 150 @10%	64030053				
67	Dividend u/s 150 @ 12.50%	64030054				
68	Yield on Behood Certificates / Pensioner's Benefit Account	64030071				
69	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
70	Profit on Debt u/s 7B	64310036				
71	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
72	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
73	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
74	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
75	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
76	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
77	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096				
78	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
79	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
80	Payment for foreign produced commercials to a non-resident	64050100				
81	Payment for Goods u/s 153(1)(a) @1%	64060052				
82	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
83	Payment for goods u/s 153(1)(a) @ 3.5%	64060057				
84	Payment for Goods u/s 153(1)(a) @4.5%	64060059				
85	Payment for Services u/s 153(1)(b) @ 1%	64060152				
86	Payment for services u/s 153(1)(b) @ 1.5%	64060153				
87	Payment for Services u/s 153(1)(b) @ 2%	64060154				
88	Payment for Services u/s 153(1)(b) @ 10%	64060170				
89	Payment for services u/s 153(1)(b) @ 15%	64060180				
90	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
91	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
92	Fee for Export related Services u/s 153(2) @1%	64060352				
93	Export Proceeds u/s 154 @1%	64070054				
94	Foreign Indenting Commission u/s 154(2) @5%	64070151				
95	Sale proceeds of goods to exporter u/s 154(3)	64070152				
96	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153				
97	Contract payments to indirect exporter u/s 154(3B)	64070154				
98	Export Proceeds u/s 154(3C)	64070155				
99	Income from Property u/s 15(6)	64080052				
100	Prize on Prize Bond u/s 156	64090051				
101	Winnings from Crossword Puzzle u/s 156	64090052				
102	Winnings from Raffle u/s 156	64090053				

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Pin / Averag / Code	103	Winnings from Lottery u/s 155	64090084		
	104	Winnings from Quiz u/s 156	64090085		
	105	Winnings from Sale Promotion u/s 155	64090086		
	106	Commission / Discount on petroleum products u/s 165A @ 12%	6409161		
	107	Brokerage / Commission u/s 233 @2%	64120066		
	108	Brokerage / Commission u/s 233 @10%	64120079		
	109	Brokerage / Commission u/s 233 @12%	64120074		
	110	CNG Station Gas Bill u/s 234A	64120161		
	111	Electricity Bill of Commercial Consumer u/s 235	64140061		
	112	Electricity Bill of Industrial Consumer u/s 235	64140062		
	113	Lease of rights to collect tolls u/s 238A(3)	6415102		
	114	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 238M	64151351		
	115	Rent of machinery & equipment u/s 236C(2)	64151652		
	116	Dividend in specie u/s 238S @ 7.5%	64151802		
	117	Dividend in specie u/s 238S @ 10%	64151803		
	118	Dividend in specie u/s 238S @ 12.5%	64151804		
	119	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951		
	120	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 238M	64151951		
	121	Payment for rent / right to use machinery / equipment u/s 236C	64151651		
	122	Capital Gains on Immovable Property u/s 37(1A) @0%	64220061		
	123	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220062		
	124	Capital Gains on Immovable Property u/s 37(1A) @5%	64220063		
	125	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220064		
	126	Capital Gains on Immovable Property u/s 37(1A) @10%	64220065		
	127	Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057		
	128	Capital Gains on Securities u/s 37A @ 0%	64220151		
	129	Capital Gains on Securities u/s 37A @ 5%	64220152		
	130	Capital Gains on Securities u/s 37A @ 7.5%	64220157		
	131	Capital Gains on Securities u/s 37A @ 12.5%	64220158		
	132	Capital Gains on Securities u/s 37A @15%	64220156		
	133	Purchase of Locally Produced Edible Oil u/s (13C), Part II, 2nd Schedule @2%	64310053		
	134	Receipts from shipping business of a resident person u/s 7A	64310058		
	135	Profit on Debt u/s 7B	64310059		
	136	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061		
	137	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062		
	138	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063		
	139	Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule @3.75%	64310071		
	140	Tax on business income of builders u/s 7C	64310072		
	141	Tax on business income of developers u/s 7D	64310073		
	142	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/s (45D) and (45E), Part IV, 2nd Schedule @2.5%	64320051		
	143	Income of Hajj Group Operators u/s (72A), Part IV, 2nd Schedule @5000	64320052		

Signature:

Date:

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Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2017
CHEC*			NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax (Slms of 2 to 82)	640000		
2	Import w/s 148 @1%	64010002		
3	Import w/s 148 @2%	64010004		
4	Import w/s 148 @3%	64010006		
5	Import w/s 148 @4.5%	64010008		
6	Import w/s 148 @5.5%	64010011		
7	Import w/s 148 @6%	64010012		
12	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident w/s 152(2)	64050007		
13	Profit on Debt to a Non-Resident w/s 152(2)	64050006		
14	Payment for Goods to a PE of a Non-Resident w/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050005		
15	Payment for Transport Services to a PE of a Non-Resident w/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
16	Payment for Other Services to a PE of a Non-Resident w/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
17	Payment for Contracts to a PE of a Non-Resident w/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
18	Payment for Goods w/s 153(1)(a) @1%	64060002		
19	Payment for Goods w/s 153(1)(b) @1.5%	64060003		
20	Payment for Goods w/s 153(1)(a) @3%	64060006		
21	Payment for Goods w/s 153(1)(a) @4.5%	64060005		
22	Withdrawal from Pension Fund w/s 156B	64080201		
23	Cash Withdrawal from Bank w/s 231A	64180101		
24	Certain Banking Transactions w/s 231AA	64180201		
25	Motor Vehicle Registration Fee w/s 231B(1)	64180301		
26	Motor Vehicle Transfer Fee w/s 231B(2)	64180302		
27	Motor Vehicle Sale w/s 231B(3)	64180303		
28	Motor Vehicle Leasing w/s 231B(1A) @3%	64180304		
29	Value of Shares traded through a member of a Stock exchange w/s 233A(1)(a)	64120101		
30	Value of Shares traded through a member of a Stock exchange w/s 233A(1)(b)	64120102		
31	Margin Financing, Margin Trading or Securities Lending w/s 233AA	64120201		
32	Goods Transport Public Vehicle Tax w/s 234	64130001		
33	Passenger Transport Public Vehicle Tax w/s 234	64130002		
34	Private Vehicle Tax w/s 234	64130003		
35	Electricity Bill of Domestic Consumer w/s 235A	64140101		

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36 Telephone Bill u/s 236(1)(a)	64150001		
37 Cellphone Bill u/s 236(1)(a)	64150002		
38 Prepaid Telephone Card u/s 236(1)(b)	64150003		
39 Phone Unit u/s 236(1)(c)	64150004		
40 Internet Bill u/s 236(1)(d)	64150005		
41 Prepaid Internet Card u/s 236(1)(e)	64150006		
42 Purchase by Auction u/s 236A	64150101		
43 Domestic Air Ticket Charges u/s 236B	64150201		
44 Sale / Transfer of Immovable Property u/s 236C	64150301		
45 Functions / Gatherings Charges u/s 236D	64150401		
46 Issuance of License to Cable Operators u/s 236F	64150601		
47 Renewal of License to Cable Operators u/s 236F	64150602		
48 Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603		
49 Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604		
50 Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
51 Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
52 Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
53 Purchase by Retailers u/s 236H	64150801		
54 Educational Institution Fee u/s 236I	64150901		
55 Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64151001		
56 Purchase / Transfer of Immovable Property u/s 236K	64151101		
57 Purchase of International Air Ticket u/s 236L	64151201		
58 Banking transactions otherwise than through cash u/s 236P	64151501		
59 Education related expenses remitted abroad u/s 236R	64151701		
60 Advance tax on general insurance premium u/s 236U	64151902		
61 Advance tax on life insurance premium u/s 236U	64151903		
62 Advance tax on extraction of minerals u/s 236V	64151904		
Signature:			Date:

CHAPTER - XIX MISCELLANEOUS

Annex-B						1/2	
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)							
(Separate form should be filled for each business)							
Name*					Tax Year	2017	
CNIC*					NTN		
Business Name*							
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal	
				A	B	C	
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029				
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Cost	4	Cost of Sales / Services [sum of 5 to 15]-16]	3030				
	5	Opening Stock	3039				
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3069				
	7	Salaries / Wages	3071				
	8	Fuel	3072				
	9	Power	3073				
	10	Gas	3074				
	11	Stores / Spares	3076				
	12	Repair / Maintenance	3077				
	13	Other Direct Expenses	3083				
	14	Accounting Amortization	3087				
	15	Accounting Depreciation	3088				
	16	Closing Stock	3099				
	17	Gross Profit / (Loss) [1-4]	3100				
	18	Other Revenues [Sum of 19 to 22]	3129				
	Sales / Services	19	Accounting Gain on Sale of Intangibles	3115			
		20	Accounting Gain on Sale of Assets	3116			
21		Others	3128				
22		Share in untaxed Income from AOP	3131				
23		Share in Taxed Income from AOP	3141				
24		Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199				
25		Rent	3151				
26		Rates / Taxes / Cess	3152				
27		Salaries / Wages / Perquisites / Benefits	3154				
28		Traveling / Conveyance / Vehicles Running / Maintenance	3155				
29		Electricity / Water / Gas	3158				
30		Communication	3162				
31		Repair / Maintenance	3165				
32		Stationery / Printing / Photocopies / Office Supplies	3166				
33		Advertisement / Publicity / Promotion	3168				

CHAPTER - XIX MISCELLANEOUS

Indirect Expense	34	Insurance	3170			
	35	Professional Charges	3171			
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
	37	Brokerage / Commission	3178			
	38	Irrecoverable Debts written off	3186			
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	40	Other Indirect Expenses	3180			
	41	Accounting (Loss) on Sale of Intangibles	3195			
	42	Accounting (Loss) on Sale of Assets	3196			
	43	Accounting Amortization	3197			
	44	Accounting Depreciation	3198			
	45	Accounting Profit / (Loss) [17+18-24]	3200			

Signature: _____ Date: _____

Annex-B 2/2

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

(Separate form should be filled for each business)

Name*		Tax Year		2017		
CNIC*		NTN*				
	Sr.	Description	Code	Total Amount	Amount Subject to Final	Amount Subject to Normal
				A	B	C
	46	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
	47	Unadjusted (Loss) from Business for 2011	327011			
	48	Unadjusted (Loss) from Business for 2012	327012			
	49	Unadjusted (Loss) from Business for 2013	327013			
	50	Unadjusted (Loss) from Business for 2014	327014			
	51	Unadjusted (Loss) from Business for 2015	327015			
	52	Unadjusted (Loss) from Business for 2016	327016			

Statement of Affairs / Balance Sheet

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

Signature: _____ Date: _____

CHAPTER - XIX MISCELLANEOUS

Annex-C			
Inadmissible / Admissible Deductions			
Name*		Tax Year	2017
CNIC*		NTN	
Sr.	Description	Code	Amount
1	Inadmissible Deductions [Sum of 2 to 29]	3239	
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
4	Add Backs Provision for Diminution in Value of Investment	3203	
5	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205	
6	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206	
7	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208	
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209	
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
12	Add Backs u/s 21(h) Personal Expenditure	3212	
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213	
15	Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215	
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216	
17	Add Backs u/s 21(n) Capital Expenditure	3217	
18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220	
21	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224	
22	Add Backs Tax Gain on Sale of Intangibles	3225	
23	Add Backs Tax Gain on Sale of Assets	3226	
24	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	

Inadmissible Deductions

CHAPTER - XIX MISCELLANEOUS

Deduction Admissible	25 Add Backs Accounting (Loss) on Sale of Intangibles	3235
	26 Add Backs Accounting (Loss) on Sale of Assets	3236
	27 Add Backs Accounting Amortization	3237
	28 Add Backs Accounting Depreciation	3238
	29 Other Inadmissible Deductions	3234
	30 Admissible Deductions [Sum of 31 to 40]	3259
	31 Accounting Gain on Sale of Intangibles	3245
	32 Accounting Gain on Sale of Assets	3246
	33 Tax Amortization for Current Year	3247
	34 Tax Depreciation / Initial Allowance for Current Year	3248
	35 Pre-Commencement Expenditure / Deferred Cost	3250
	36 Other Admissible Deductions	3254
	37 Tax (Loss) on Sale of Intangibles	3255
	38 Tax (Loss) on Sale of Assets	3256
	39 Unabsorbed Tax Amortization for Previous Years	3257
	40 Unabsorbed Tax Depreciation for Previous Years	3258
	Signature:	Date:

Annex-D														
Depreciation, Initial Allowance, Amortization														
Name*													Tax Year	2017
NIC*													NTN	
Sr.	Description	Code	WCV (BF)	Deletion	Previously in Palace	Extent of Use	Extent of Use Addition (Burr)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WCV (CF)	
			A	B	C	D	E	F	G	H	I	J	K	
1	Building (all types)	3302				100%		100%	15%		15%			
2	Ramp for Disabled Persons	330204				100%		100%	100%		100%			
3	Plant / Machinery (not otherwise specified)	330391				100%		100%	25%		15%			
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330392				100%		100%	25%		30%			
5	Furniture (including fittings)	330393				100%		100%	0%		15%			
6	Technical / Professional Books	330394				100%		100%	25%		15%			
7	Below ground installations of mineral oil conduits	330395				100%		100%	25%		100%			
8	Offshore installations of mineral oil conduits	330396				100%		100%	25%		20%			
9	Office Equipment	330397				100%		100%	25%		15%			
10	Machinery / Equipment eligible for 1st year allowance	330398				100%		100%	50%		15%			
11	Motor Vehicles (not plying for hire)	33041				100%		100%	0%		15%			
12	Motor Vehicle (plying for hire)	33042				100%		100%	25%		15%			
13	Ships	33043				100%		100%	25%		15%			
14	Aircrafts / Aero Engines	33044				100%		100%	25%		20%			
15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%			
	Description	Code	WCV (BF)	Remaining Useful Life	Extent of Use	Amortization								
			A	B	C	D								
15	Intangible	3308												
17	Intangible	3308												
18	Intangible	3305												
19	Intangible (Expenditure providing Long Term Advantage / Benefit)	330515												
20	Tax Amortization for Current Year	3247												
21	Pre-Commencement Expenditure	3308												
Signature:													Date:	

CHAPTER - XIX MISCELLANEOUS

Annex E								
Name*							Tax Year	2017
CNIC*							NTN	
Sr.	Description	Code	Receipts / Value	Tax Credit Code / Deductible	Attributable Taxable Income	Tax on Attributable	Minimum Tax Chargeable	
			A	B	C	D	E	
Chapter 1	1	Minimum Tax Chargeable (GOLF Sum of 2 to 8)						
	2	Import of Edible Oil u/s 149 @5.5%	64010191					
	3	Import of Packing Material u/s 149 @5.5%	64010191					
	4	Payment for Services u/s 153(1)(b) @1%	64080152					
	5	Payment for Services u/s 153(1)(b) @2%	64080154					
	6	Payment for Services u/s 153(1)(b) @10%	64080170					
Chapter 2	7	Payment for Services u/s 153(1)(b) @15%	64080180					
	Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable	Minimum Tax Chargeable (Option Valid if
				A	B	C	D	E
	9	Import u/s 148 @1%	64010082					
	10	Import u/s 148 @2%	64010084					
	11	Import u/s 148 @3%	64010086					
	12	Import u/s 148 @4.5%	64010088					
	13	Import u/s 148 @6%	64010082					
	14	Payment for Goods u/s 153(1)(a) @1%	64080082					
	15	Payment for Goods u/s 153(1)(a) @1.5%	64080083					
	16	Payment for Goods u/s 153(1)(a) @3.5%	64080087					
	17	Payment for Goods u/s 153(1)(a) @4.5%	64080089					
	18	Receipts from Contracts u/s 153(1)(c) @7.5%	64080285					
	19	Receipts from Contracts u/s 153(1)(c) @10%	64080270					
	20	Fee for Export related Services u/s 153(2) @1%	64080389					
	21	Export Proceeds u/s 154(1) @1%	64070084					
	22	Portage/Indemnity Commission u/s 154(2)	64070181					
	23	Sale Proceeds of goods to exporter u/s 154(3)	64070182					
	24	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070183					
	25	Outright Payments to indirect exporter u/s 154(3B)	64070184					
	26	Export Proceeds u/s 154(3C)	64070185					
	27	Commission / Discount on petroleum products u/s 158A @12%	64080181					
	28	Brokerage / Commission u/s 233 @8%	64020085					
	29	Brokerage / Commission u/s 233 @10%	64020079					
	30	Brokerage / Commission u/s 233 @12%	64020074					
	Signature						Date	

CHAPTER - XIX MISCELLANEOUS

Annex-F			
Personal Expenses			
Name*			Tax Year
CNIC*			NTN
Sr.	Description	Code	Amount
1	Personal Expenses (Sum of 2 to 16 minus 17)	7089	
2	Rent	7081	
3	Rates / Taxes / Charge / Cess	7082	
4	Vehicle Running / Maintenance	7085	
5	Travelling	7086	
6	Electricity	7088	
7	Water	7089	
8	Gas	7060	
9	Telephone	7061	
10	Asset Insurance / Security	7086	
11	Medical	7070	
12	Educational	7071	
13	Club	7072	
14	Functions / Gatherings	7073	
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
16	Other Personal / Household Expenses	7087	
17	Contribution in Expenses by Family Members (Sum of 18 to 21)	7088	
	CNIC No.	Name*	
18			
19			
20			
21			
Signature:			Date:

CHAPTER - XIX MISCELLANEOUS

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001									14
Name*							Tax Year	2017	
CNIC*							NTN		
Residence Address*									
Business Address*									
Agricultural Property	1	Agricultural Property [Sum of 1 i to 1 x]					7001		
		Form (Irrigated / Unirrigated)	Mouza / Village / Chat No.	Tehsil	District	Area (Acres)	Share %	Code	Value at Cost
	i							7001	
	ii							7001	
	iii							7001	
	iv							7001	
	v							7001	
	vi							7001	
	vii							7001	
	viii							7001	
	ix							7001	
Commercial, Industrial, Residential Property (Non-Business)	2	Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]					7002		
		Form (House, Flat, Shop)	Unit No. / Complex / Street / Block /	Area / Locality / Road	City	Area (Mtrs / sq. yd.)	Share %	Code	Value at Cost
	i							7002	
	ii							7002	
	iii							7002	
	iv							7002	
	v							7002	
	vi							7002	
	vii							7002	
	viii							7002	
	ix							7002	
Business Capital	3	Business Capital					7003		
		Enter name, share percentage & capital amount in each AOP					Share %	Code	Value at Cost
	i							7003	
	ii							7003	
Equipment, etc. (Non-Business)	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]					7004		
		Description					Code	Value at Cost	
	i						7004	7004	
	ii						7004	7004	

Signatures:

Date:

CHAPTER - XIX MISCELLANEOUS

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							214
Name*						Tax Year	2017
CNIC*						NTN	
Assets	6 Animal (Non-Business) [Sum of 5 i to 5 iv]					7005	
		<i>Description</i>				<i>Code</i>	<i>Value at Cost</i>
	i	Livestock				7005	
	ii	Pig				7005	
	iii	Unspecified				7005	
	iv	Unspecified				7005	
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]					7006	
		<i>Form</i>	<i>Account / Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i	Account				7006	
		Current				7006	
		Current				7006	
		Fixed Deposit				7006	
		Fixed Deposit				7006	
		Profit / Loss Sharing				7006	
		Profit / Loss Sharing				7006	
		Saving				7006	
		Saving				7006	
	ii	Annuity				7006	
	iii	Bond				7006	
	iv	Certificate				7006	
	v	Debiture				7006	
	vi	Deposit				7006	
		Term Deposit				7006	
		Term Deposit				7006	
	vii	Fund				7006	
	viii	Instrument				7006	
	ix	Insurance Policy				7006	
	x	Security				7006	
	xi	Stock / Share				7006	
	xii	Unit				7006	
	xiii	Others				7006	
	7 Debt (Non-Business) [Sum of 7 i to 7 vi]					7007	
		<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i	Advance				7007	
	ii	Debt				7007	
	iii	Deposit				7007	
	iv	Prepayment				7007	
	v	Receivable				7007	
	vi	Security				7007	

CHAPTER - XIX MISCELLANEOUS

Motor Vehicle	vii	Others				7007	
	8	Motor Vehicle (Non-Business) (Sum of 8 i to 8 vii)				7008	
		Form (Car, Jeep, Motor)	ESTD Registration No.	Make	Capacity	Code	Value at Cost
	i					7008	
	ii					7008	
	iii					7008	
	iv					7008	
	v					7008	
	vi					7008	
viii					7008		
Signatures:						Date:	
WEALTH STATEMENT UNDER SECTION 118 OF THE INCOME TAX ORDINANCE, 2001							
Name:						Tax Year	2017
CNIC:						NTN	
Precious	Items	9	Precious Possession (Sum of 9 i to 9 iii)			7009	
			Description			Code	Value at Cost
		i	Antique / Artifact			7009	
		ii	Jewelry / Ornament / Metal / Stone			7009	
	iii	Others (Specify)			7009		
Household	Effect	10	Household Effect (Sum of 10 i to 10 iv)			7010	
			Description			Code	Value at Cost
		i	Unspecified			7010	
		ii	Unspecified			7010	
		iii	Unspecified			7010	
	iv	Unspecified			7010		
Personal	Item	11	Personal Item (Sum of 11 i to 11 iv)			7011	
			Description			Code	Value at Cost
		i	Unspecified			7011	
		ii	Unspecified			7011	
		iii	Unspecified			7011	
	iv	Unspecified			7011		
Cash	(Non-Business)	12	Cash (Non-business) (Sum of 12 i to 12 x)			7012	
			Notes & Coins			7012	
Any Other	Asset	13	Any Other Asset (Sum of 13 i to 13 iv)			7013	
			Description			Code	Value at Cost
		i				7013	
		ii				7013	
		iii				7013	
	iv				7013		
Assets	In Others' Name	14	Assets In Others' Name (Sum of 14 i to 14 iv)			7014	
			Description			Code	Value at Cost

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Assets in Open Accounts	i		7014	
	ii		7015	
	iii		7014	
	iv		7014	
16 Total Assets Inside Pakistan (Sum of 1 to 14)			7015	
Assets held outside Pakistan	16 Assets held outside Pakistan (Sum of 16 (i) to 16 (vi))		7016	
	Description		Code	Value at Cost
	i		7016	
	ii		7016	
	iii		7016	
	iv		7016	
17 Total Assets (15-16)			7018	

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

Signature: _____ Date: _____

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				
Name*				Tax Year
CNIC*				2017
Liabilities	18 Credit (Non-Business) (Sum of 18 (i) to 18 (viii))			
		Form	Creditor's NTN / CNIC	Creditor's Name
	i	Advance		7021
	ii	Borrowing		7021
	iii	Credit		7021
	iv	Loan		7021
	v	Mortgage		7021
	vi	Overdraft		7021
	vii	Payable		7021
	viii	Others		7021
19 Total Liabilities				7029
20 Net Assets Current Year (17-19)				703001
21 Net Assets Previous Year				703002
22 Increase / Decrease in Assets (20-21)				703003
23 Inflows (Sum of 23 (i) to 23 (ix))				7049
Reconciling Items	i Income declared as per Return for the year subject to normal tax			
	ii Income declared as per Return for the year (other) from tax			
	iii Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			
	iv Adjustments in Income Declared as per Return for the year			
	v Foreign Remittance			
	vi Inheritance			
	vii Gift			
	viii Gain on Disposal of Assets, excluding Capital Gains on Immovable Property			
	ix Others			
	24 Personal Expenses (Transfer from Sr. 1 Annex-F)			

Assets Disposal	25 Outflows (Sum of 25 (i) to 25 (iii))			7099
	i	Gift		7091
	ii	Loss on Disposal of Assets		7092
	iii	Others		7098
26 Unreconciled Amount (23-24-25)				703008
Assets Transferred	27 Assets Transferred / Sold / Gifted / Donated during the year (Sum of 27 (i) to 27 (ii))			703004
	Description			Code
	i			703004
28				703004

I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.09.2017

Signature: _____ Date: _____

Part-II-K AOP Income Tax Return 2017

Edit Save Submit Cancel Print
Transaction Date

Name
Registration No.

Period
Tax Year 2017 Valid Up To
Due Date
Document Date
Submission Date

Data
Amortization
Depreciation
Minimum Tax
Option out of PTR
Payment
Attachment
Attribute
Verification

Property

Receipts / Deductions

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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				
Total Deductions from Property	2096				
Other Deductions against Rent	2096				

[Calculate](#)

Property

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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)	3069				
Salaries / Wages	3071				
Fuel	3072				
Power	3073				
Gas	3074				
Stores / Spares	3076				
Repair / Maintenance	3077				
Other Direct Expenses	3083				
Accounting Amortization	3087				
Accounting Depreciation	3088				
Closing Stock	3099				
Gross Profit / (Loss)	3100				

[Calculate](#)

Property

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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				

[Calculate](#)

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		Calculate			
Property					
Business					
Manufacturing / Trading Items					
Other Revenues					
Management, Administrative, Selling & Financial Expenses					
Inadmissible / Admissible Deductions					
Adjustments					
Business Assets / Equity / Liabilities					
Capital Assets					
Other Sources					
Foreign Sources / Agriculture					
Tax Chargeable / Payments					
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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				
Insurance	3170				
Professional Charges	3171				
Profit on Debt (Financial Charges / Markup / Interest)	3172				
Brokerage / Commission	3178				
Other Indirect Expenses	3180				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
Accounting (Loss) on Sale of Intangibles	3195				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	3200				

		Calculate			
Property					
Business					
Manufacturing / Trading Items					
Other Revenues					
Management, Administrative, Selling & Financial Expenses					
Inadmissible / Admissible Deductions					
Adjustments					
Business Assets / Equity / Liabilities					
Capital Assets					
Other Sources					
Foreign Sources / Agriculture					
Tax Chargeable / Payments					
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Inadmissible Deductions	3239				
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(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(j) 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(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				

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Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
Add Backs u/s 21(c) 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 Pre-Commencement Expenditure / Deferred Cost	3230				
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				
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				

Property		Calculate					
Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items		Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Other Revenues		Unadjusted (Loss) from Business for 2011	327011				
Management, Administrative, Selling & Financial Expenses		Unadjusted (Loss) from Business for 2012	327012				
Inadmissible / Admissible Deductions		Unadjusted (Loss) from Business for 2013	327013				
Adjustments		Unadjusted (Loss) from Business for 2014	327014				
Business Assets / Equity / Liabilities		Unadjusted (Loss) from Business for 2015	327015				
		Unadjusted (Loss) from Business for 2016	327016				

Capital Assets		Calculate				
Business		Description	Code	Amount		Action
Manufacturing / Trading Items		Total Assets	3349			
Other Revenues		Land	3301			
Management, Administrative, Selling & Financial Expenses		Building (all types)	3302			
Inadmissible / Admissible Deductions		Plant / Machinery / Equipment / Furniture (including fittings)	3303			
Adjustments		Advances / Deposits / Prepayments	3312			
Business Assets / Equity / Liabilities		Stocks / Stores / Spares	3315			
Capital Assets		Cash / Cash Equivalents	3319			
Other Sources		Other Assets	3348			
Foreign Sources / Agriculture		Total Equity / Liabilities	3399			
Tax Chargeable / Payments		Capital	3352			
Property		Long Term Borrowings / Debt / Loan	3371			
Business		Trade Creditors / Payables	3384			
Capital Assets		Other Liabilities	3398			

Capital Assets		Calculate					
Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets		Gains / (Loss) from Capital Assets	4000				
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							

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Property	Calculate					
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						
Property	Calculate					
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						
Property	Calculate					
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						
Deductible Allowances						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
Property	Calculate					
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						
Deductible Allowances						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Zakat u/s 80	9001				
Workers Welfare Fund u/s 80A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Profit on Debt etc. u/s 64A	9007				

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate
Property										
Business										
Capital Assets										
Other Sources										
Foreign Sources / Agriculture										
Tax Chargeable / Payments										
Deductible Allowances										
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action				
	Adjustable Tax	640000								
	Import u/s 148 @1%	64010002								
	Import u/s 148 @2%	64010004								
	Import u/s 148 @3%	64010006								
	Import u/s 148 @4.5%	64010009								
	Import u/s 148 @5.5%	64010011								
	Import u/s 148 @6%	64010012								
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007								
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+				
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009								
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010								
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011								
	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) @1%	64060002								
	Payment for Goods u/s 153(1)(a) @1.5%	64060003								
	Payment for Goods u/s 153(1)(a) @3%	64060006								
	Payment for Goods u/s 153(1)(a) @4.5%	64060009								
	Cash Withdrawal from Bank u/s 231A	64100101				+				
	Certain Banking Transactions u/s 231AA	64100201				+				
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+				
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+				
	Motor Vehicle Sale u/s 231B(3)	64100303				+				
	Motor Vehicle Leasing u/s 231B(1A) @3%	64100304				+				
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101								
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102								
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201								
	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	64150101								
	Domestic Air Ticket Charges u/s 236B	64150201								
	Sale / Transfer of Immovable Property u/s 236C	64150301								
	Functions / Gatherings Charges u/s 236D	64150401								
	Issuance of License to Cable Operators u/s 236F	64150601								
	Renewal of License to Cable Operators u/s 236F	64150602								
	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603								
	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604								
	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605								
	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	64150801								
	Issuance / Renewal of License to Dealers / Commission Agents / Architects u/s 236J	64151001								
	Purchase / Transfer of Immovable Property u/s 236K	64151101								
	Purchase of International Air Ticket u/s 236L	64151201								
	Banking transactions otherwise than through cash u/s 236P	64151501								
	Education related expenses remitted abroad u/s 236R	64151701								
	Advance tax on general insurance premium u/s 236U	64151902								
	Advance tax on life insurance premium u/s 236U	64151903								
	Advance tax on extraction of minerals u/s 236V	64151904								

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					Calculate	
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Property						
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						
Deductible Allowances						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
	Import u/s 148 @1%	64010052				
	Import u/s 148 @2%	64010054				
	Import u/s 148 @3%	64010056				
	Import u/s 148 @4.5%	64010059				
	Import u/s 148 @5.5%	64010061				
	Import u/s 148 @6%	64010062				
	Import of Edible Oil u/s 148 @5.5%	64010161				
	Import of Packing Material u/s 148 @5.5%	64010181				
	Dividend u/s 150 @7.5%	64030052				
	Dividend u/s 150 @10%	64030053				
	Dividend u/s 150 @12.5%	64030054				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
	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				
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
	Payment for foreign produced commercials to a Non-Resident u/s 152A Division II, Part III, 1st Schedule	64050100				
	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) @3.5%	64060057				
	Payment for Goods u/s 153(1)(a) @4.5%	64060059				
	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) @2%	64060154				
	Payment for Services u/s 153(1)(b) @10%	64060170				
	Payment for Services u/s 153(1)(b) @15%	64060180				
	Receipts from Contracts u/s 153(1)(c) @7.5%	64060295				
	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
	Fee for Export related Services u/s 153(2) @1%	64060352				
	Export Proceeds u/s 154(1) @1%	64070054				
	Foreign Indenting Commission u/s 154(2)	64070151				
	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				
	Income from property u/s 15(6)	64080052				
	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				

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Winnings from Quiz u/s 156	64090055			
Winnings from Sale Promotion u/s 156	64090056			
Commission / Discount on petroleum products u/s 166A @12%	64090151			
Brokerage / Commission u/s 233 @8%	64120066			
Brokerage / Commission u/s 233 @10%	64120070			
Brokerage / Commission u/s 233 @12%	64120074			
CNG Station Gas Bill u/s 234A	64130151			
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 236A(3)	64150102			
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651			
Rent of Machinery and equipment u/s 236Q (2)	64151652			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
Dividend Specie u/s 236S @12.5%	64151804			
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057			
Capital Gains on Securities u/s 37A @0%	64220151			
Capital Gains on Securities u/s 37A @5%	64220153			
Capital Gains on Securities u/s 37A @7.5%	64220157			
Capital Gains on Securities u/s 37A @12.5%	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Profit on debit u/s 7B	64310056			+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071			
Tax on business income of builders u/s 7C	64310072			
Tax on business income of developers u/s 7D	64310073			

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	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Property						
Business						
Capital Assets						
Other Sources	Income / (Loss) from Property	2000				
Foreign Sources / Agriculture	Income / (Loss) from Business	3000				
Tax Chargeable / Payments	Gains / (Loss) from Capital Assets	4000				
Deductible Allowances	Income / (Loss) from Other Sources	5000				
Tax Credits	Foreign Income	6000				
Adjustable Tax	Agriculture Income	6100				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Total Income	9000				
Computations	Deductible Allowances	9009				
	Share of Partner Company in Income of AOP	9011				
	Taxable Income	9100				
	Tax Chargeable	9200				
	Normal Income Tax	920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
	WWF	920900				
	Tax Credits	9329				
	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
	Turnover / Tax Chargeable u/s 113 @1%	923160				
	Income / Super Tax Chargeable	923181				
	Difference of Minimum Tax Chargeable u/s 148(B) / 153(3)(b)	923192				
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 236	923193				
	Difference of Minimum Tax Chargeable u/s 113	923194				
	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	9202				
	Advance Income Tax u/s 147(5B)	92021				
	Advance Income Tax u/s 147(A)	92022				
	Admitted Income Tax	9203				
	Demanded Income Tax	9204				
	Refundable Income Tax	9210				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Payment | Attachment | Attribute | Verification

Calculate

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action
Intangible	3305					+
Expenditure providing Long Term Advantage / Benefit	330516					
Pre-Commencement Expenditure	3306					

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Payment | Attachment | Attribute | Verification

Calculate

Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building (all types)	3302									
Ramp for Disabled Persons	330204									
Plant / Machinery (not otherwise specified)	330301									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302									
Furniture (including fittings)	330303									
Technical / Professional Books	330304									
Below ground installations of mineral Oil concerns	330305									
Offshore installations of mineral Oil concerns	330306									
Office Equipment	330307									
Machinery / Equipment eligible for 1st Year Allowance	330308									
Motor Vehicle (not plying for hire)	33041									
Motor Vehicle (plying for hire)	33042									
Ships	33043									
Aircrafts / Aero Engines	33044									

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		
Import of Edible Oil u/s 148 @5.5%	64010161								
Import of Packing Material u/s 148 @5.5%	64010181								
Payment for Services u/s 153(1)(b) @1%	64060152								
Payment for Services u/s 153(1)(b) @2%	64060154								
Payment for Services u/s 153(1)(b) @10%	64060170								
Payment for Services u/s 153(1)(b) @15%	64060180								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)		
Import u/s 148 @1%	64010052								
Import u/s 148 @2%	64010054								
Import u/s 148 @3%	64010056								
Import u/s 148 @4.5%	64010059								
Import u/s 148 @6%	64010062								
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) @3.5%	64060057								
Payment for Goods u/s 153(1)(a) @4.5%	64060059								
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265								
Receipts from Contracts u/s 153(1)(c) @10%	64060270								
Fee for Export related Services u/s 153(2) @1%	64060352								
Export Proceeds u/s 154(1) @1%	64070054								
Foreign Indenting Commission u/s 154(2)	64070151								
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								
Commission / Discount on petroleum products u/s 156A @12%	64090151								
Brokerage / Commission u/s 233 @8%	64120066								
Brokerage / Commission u/s 233 @10%	64120070								
Brokerage / Commission u/s 233 @12%	64120074								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
CPR No.	Date	Amount	Code	Description	Amount	Tax Year		
No records found								
Head Wise Summary								
Head of Account								
No records found								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Code	Description	File						
No records found								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Attributes		Value	Action					
Business Sector			+					
Residence Status			+					
Special Tax Rate for Dividend covered under ADDT								
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT								
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT								
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT								
Is AOP a professional Firm			+					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
I, Enter Name <input type="text"/> , CNIC No. <input type="text"/> , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.								
<input type="text"/> Verify Pin								

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¹[Part-II-L

Companies Income Tax Return 2017

Edit Save Submit Cancel Print									
Task: 114(I) (Return of Income filed voluntarily for complete year)						Transaction Date:			
Name:						Registration No.:			
Period:		Tax Year 2017 Valid Upto:		Due Date:		Document Date:		Submission Date:	
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
* Property									
Receipts / Deductions									
Business									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
							Calculate		Import Prev Return
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
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								
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 Added through S.R.O. 982(I)/2017 dated 28th September, 2017

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					Calculate	Import Prev Return
Property						
Receipts / Deductions						
Business	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items						
Other Revenues	Income / (Loss) from Business	3000				
Management, Administrative, Selling & Financial Expenses	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Inadmissible / Admissible Deductions	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Adjustments	Gross Domestic Sales / Services Fee	3004				
Business Assets / Equity / Liabilities	Gross Exports Sales / Services Fee	3008				
Transactions > PKR 50 Million with Non-Residents	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Capital Assets	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Other Sources	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Foreign Sources / Agriculture	Rebates / Duty Drawbacks	3070				
Tax Chargeable / Payments	Cost of Sales / Services	3030				
	Opening Stock	3039				
	Domestic Raw Material / Components Opening Balance	3035				
	Import Raw Material / Components Opening Balance	3036				
	Stores / Spares Opening Balance	3037				
	Fuel Opening Balance	3038				
	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				

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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				
Fee for Technical Services	3082				
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				

Business						
Manufacturing / Trading Items						
Other Revenues						
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
Management, Administrative, Selling & Financial Expenses	Other Revenues	3129				
Inadmissible / Admissible Deductions	Fee for Technical / Professional Services	3101				
Adjustments	Fee for Other Services	3102				
Business Assets / Equity / Liabilities	Profit on Debt	3106				
Transactions > PKR 50 Million with Non-Residents	Royalty	3107				
Capital Assets	License / Franchise Fee	3108				
Other Sources	Accounting Gain on Sale of Intangibles	3115				
	Accounting Gain on Sale of Assets	3116				
	Others	3128				

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	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses	Management, Administrative, Selling & Financial Expenses	3199				
Inadmissible / Admissible Deductions	Rent	3151				
Adjustments	Rates / Taxes / Cess	3152				
Business Assets / Equity / Liabilities	Salaries / Wages / Perquisites / Benefits	3154				
Transactions > PKR 50 Million with Non-Residents	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
	Electricity / Water / Gas	3158				
	Communication	3162				
Capital Assets	Repair / Maintenance	3165				
Other Sources	Stationery / Printing / Photocopies / Office Supplies	3166				
Foreign Sources / Agriculture	Advertisement / Publicity / Promotion	3168				
Tax Chargeable / Payments	Insurance	3170				
	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Donation / Charity	3174				
	Brokerage / Commission	3178				
	Other Indirect Expenses	3180				
	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				
	Irrecoverable Debts Written off	3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
	Accounting (Loss) on Sale of Intangibles	3195				
	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	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses	Inadmissible Deductions	3239				
Inadmissible / Admissible Deductions	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Adjustments	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Business Assets / Equity / Liabilities	Add Backs Provision for Diminution in Value of Investment	3203				
Transactions > PKR 50 Million with Non-Residents	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Capital Assets	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Other Sources	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Foreign Sources / Agriculture	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Tax Chargeable / Payments	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(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(j) 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(a) 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 Pre-Commencement Expenditure / Deferred Cost	3230				
	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				
	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				
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2011	327011				
Adjustments	Unadjusted (Loss) from Business for 2012	327012				
Business Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2013	327013				
Transactions > PKR 50 Million with Non-Residents	Unadjusted (Loss) from Business for 2014	327014				
Capital Assets	Unadjusted (Loss) from Business for 2015	327015				
	Unadjusted (Loss) from Business for 2016	327016				

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Business	Description	Code	Amount	Action
Manufacturing / Trading Items	Total Assets	3349		
Other Revenues	Land	3301		
Management, Administrative, Selling & Financial Expenses	Building (all types)	3302		
Inadmissible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
Adjustments	Motor Vehicle	3304		
Business Assets / Equity / Liabilities	Intangible	3305		
Transactions > PKR 50 Million with Non-Residents	Pre-Commencement Expenditure	3306		
Capital Assets	Capital Work in Progress	3308		
Other Sources	Long Term Investments	3311		
Foreign Sources / Agriculture	Advances / Deposits / Prepayments	3312		
Tax Chargeable / Payments	Trade Debtors / Receivables	3313		
	Inventories	3314		
	Stocks / Stores / Spares	3315		
	Short Term Investments	3316		
	Short Term Advances / Deposits / Prepayments	3317		
	Current Portion of Long Term Investments	3318		
	Cash / Cash Equivalents	3319		
	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	3398		

Business	Description	Code	Receipts	Payments	Action
Manufacturing / Trading Items	Total Value of Revenue Transactions with Non-Residents	3849			
Other Revenues	Raw Material / Components	3801			
Management, Administrative, Selling & Financial Expenses	Finished Goods	3802			
Inadmissible / Admissible Deductions	Stock in Trade	3803			
Adjustments	Others	3804			
Business Assets / Equity / Liabilities	Rent	3805			
Transactions > PKR 50 Million with Non-Residents	Royalty / License Fee / Franchise Fee	3806			
Capital Assets	Intangibles	3807			
Other Sources	Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808			
Foreign Sources / Agriculture	Fee for Engineering / Technical / Construction Services	3809			
Tax Chargeable / Payments	Fee for Research / Development Services	3810			
	Commission	3811			
	Profit on Debt (Financial Charges / Markup / Interest)	3812			
	Dividend (Common / Preferred Stock / Deemed Dividend)	3813			
	Insurance Premium	3814			
	Guarantees	3815			
	Others (including Derivatives)	3816			
	Expenses Reimbursement at cost	3817			
	Total Value of Capital Transactions with Non-Residents	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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Business									
Capital Assets		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Long Term									
Short Term		Consideration Received on Disposal of Capital Assets Held Long Term	4009						
Adjustments		Cost of Acquisition of Capital Assets Held Long Term Including Ancillary Expenses	4019						
Other Sources		Net Gain / (Loss) on Capital Assets Held Long Term	4020						

Business									
Capital Assets		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Long Term									
Short Term		Consideration of Capital Assets held Short Term	4029						
Adjustments		Cost of Acquisition of Capital Assets held Short Term Including Ancillary Expenses	4039						
Other Sources		Net Gain / (Loss) on Capital Assets held Short Term	4040						

Property									
Business									
Capital Assets		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Long Term									
Short Term		Unadjusted (Loss) from Capital Assets for 2011	409911						
Adjustments		Unadjusted (Loss) from Capital Assets for 2012	409912						
Other Sources		Unadjusted (Loss) from Capital Assets for 2013	409913						
Foreign Sources / Agriculture		Unadjusted (Loss) from Capital Assets for 2014	409914						
Tax Chargeable / Payments		Unadjusted (Loss) from Capital Assets for 2015	409915						
		Unadjusted (Loss) from Capital Assets for 2016	409916						

Property									
Business									
Capital Assets		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Other Sources		Income / (Loss) from Other Sources	5000						
Receipts / Deductions		Receipts from Other Sources	5029						
Foreign Sources / Agriculture		Royalty	5002						
Tax Chargeable / Payments		Profit on Debt (Interest, Yield, etc)	5003						
		Ground Rent	5004						
		Rent from sub lease of Land or Building	5005						
		Rent from lease of Building with Plant and Machinery	5006						
		Bonus / Bonus Shares	5012						
		Loan, Advance, Deposit or Gift received in Cash	5016						
		Other Receipts	5028						
		Difference in value of immovable property determined under section 50 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018						
		Deductions from Other Sources	5089						
		Accounting Depreciation	5064						
		Other Deductions	5088						

Business									
Capital Assets		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Other Sources		Foreign Property Income / (Loss)	6029						
Foreign Sources / Agriculture		Foreign Property Income / (Loss)	6021						
Foreign Sources		Foreign Property Income / (Loss)	6022						
Agriculture		Foreign Property Income / (Loss)	6023						
Tax Chargeable / Payments		Foreign Property Income / (Loss)	6024						
		Foreign Business Income / (Loss)	6039						
		Foreign Business Income / (Loss)	6031						
		Foreign Business Income / (Loss)	6032						
		Foreign Business Income / (Loss)	6033						
		Foreign Business Income / (Loss)	6034						
		Foreign Capital Gains / (Loss)	6049						
		Foreign Capital Gains / (Loss)	6041						
		Foreign Capital Gains / (Loss)	6042						
		Foreign Capital Gains / (Loss)	6043						
		Foreign Capital Gains / (Loss)	6044						
		Foreign Other Sources Income / (Loss)	6059						
		Foreign Other Sources Income / (Loss)	6051						
		Foreign Other Sources Income / (Loss)	6052						
		Foreign Other Sources Income / (Loss)	6053						
		Foreign Other Sources Income / (Loss)	6054						

Business									
Capital Assets		Description	Code	Amount			Action		
Other Sources		Agriculture Income	6100						
Foreign Sources / Agriculture		Agriculture Income Tax	9291						
Foreign Sources									
Agriculture									

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Business	Description	Code	Total	Inadmissible	Admissible	Action
Capital Assets	Deductible Allowances	9009				
Other Sources	Workers Welfare Fund u/s 60A	9002				
Foreign Sources / Agriculture	Workers Profit Participation Fund u/s 60B	9003				
Tax Chargeable / Payments	Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Deductible Allowances	Profit on Debt etc. u/s 64A	9007				

Business	Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Capital Assets	Tax Credits	9329				
Other Sources	Tax Credit for Charitable Donations u/s 61	9311				
Foreign Sources / Agriculture	Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
Tax Chargeable / Payments	Tax Credit for Registration for Sales Tax u/s 65A	9315				
Deductible Allowances	Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161				
Tax Credits	BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
Adjustable Tax	BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317				
Computations	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 Credit u/s 103	9320				
	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				

Business	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Capital Assets	Adjustable Tax	640000				
Other Sources	Import u/s 148 @1%	64010002				
Foreign Sources / Agriculture	Import u/s 148 @2%	64010004				
Tax Chargeable / Payments	Import u/s 148 @3%	64010006				
Deductible Allowances	Import u/s 148 @4.5%	64010009				
Tax Credits	Import u/s 148 @5.5%	64010011				
Adjustable Tax	Import u/s 148 @6%	64010012				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Computations	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
	Profit on Debt u/s 151 from Government Securities	64040003				+
	Profit on Debt u/s 151 from Others	64040004				+
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050011				
	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) @ 1%	64060002				

	Payment for Goods u/s 153(1)(a) @ 1.5%	64060003				
	Payment for Goods u/s 153(1)(a) @ 3%	64060006				
	Payment for Goods u/s 153(1)(a) @ 4%	64060008				
	Rent of Property u/s 155	64080001				+
	Cash Withdrawal from Bank u/s 231A	64100101				+
	Certain Banking Transactions u/s 231AA	64100201				+
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
	Motor Vehicle Sale u/s 231B(3)	64100303				+
	Motor Vehicle Leasing u/s 231B(1A)	64100304				+
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102				
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
	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 Consumer u/s 235	64140001				+
	Electricity Bill of Industrial Consumer u/s 235	64140002				+
	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	64150101				
	Domestic Air Ticket Charges u/s 236B	64150201				
	Sale / Transfer of Immovable Property u/s 236C	64150301				
	Functions / Gatherings Charges u/s 236D	64150401				
	Issuance of License to Cable Operators u/s 236F	64150601				

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Renewal of License to Cable Operators u/s 236F	64150602				
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603				
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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	64150801				
Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Purchase of International Air Ticket u/s 236L	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Advance tax on general insurance premium u/s 236U	64151902				
Advance tax on life insurance premium u/s 236U	64151903				
Advance tax on extraction of minerals u/s 236V	64151904				

		Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Property	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001	0	0	0	
Business	Import u/s 148 @1%	64010052				
Capital Assets	Import u/s 148 @2%	64010054				
Other Sources	Import u/s 148 @3%	64010056				
Foreign Sources / Agriculture	Import u/s 148 @4.5%	64010059				
Tax Chargeable / Payments	Import u/s 148 @5.5%	64010061				
Deductible Allowances	Import u/s 148 @6%	64010062				
Tax Credits	Import of Edible Oil u/s 148 @5.5%	64010161				
Adjustable Tax	Import of Packing Material u/s 148 @5.5%	64010181				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Dividend u/s 150 @7.5%	64030052				
Computations	Dividend u/s 150 @10%	64030053				
	Dividend u/s 150 @12.5%	64030054				
	Dividend u/s 150 @20%	64030057				
	Dividend u/s 150 @25%	64030059				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
	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				
	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050096				+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				

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Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100				
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) @3%	64060056				
Payment for Goods u/s 153(1)(a) @4%	64060058				
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) @2%	64060154				
Payment for Services u/s 153(1)(b) @8%	64060166				
Payment for Goods u/s 153(1)(b) @12%	64060074				
Receipts from Contracts u/s 153(1)(c) @7%	64060264				
Fee for Export related Services u/s 153(2) @1%	64060352				
Export Proceeds u/s 154(1) @1%	64070054				
Foreign Indenting Commission u/s 154(2)	64070151				
Sale Proceeds of goods to exporter u/s 154(3)	64070152				
Sale Proceeds of 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				
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				
Brokerage / Commission u/s 233 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Lease of rights to collect tolls u/s 236A(3)	64150102				
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				

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Business	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Income / (Loss) from Property	2000				
Other Sources	Income / (Loss) from Business	3000				
Foreign Sources / Agriculture	Gains / (Loss) from Capital Assets	4000				
Tax Chargeable / Payments	Income / (Loss) from Other Sources	5000				
Deductible Allowances	Foreign Income	6000				
Tax Credits	Agriculture Income	6100				
Adjustable Tax	Total Income	9000				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Deductible Allowances	9009				
Computations	Share of Partner Company in Income of AOP	9011				
	Taxable Income	9100				
	Tax Chargeable	9200				
	Normal Income Tax	920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
	WWF	920900				
	Tax Credits	9129				
	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
	Turnover / Tax Chargeable u/s 113 @1%	923160				
	Accounting Profit / Tax Chargeable u/s 113C @17%	923173				
	Income / Super Tax Chargeable	923181				
	Difference of Minimum Tax Chargeable u/s 148(B) / 153(3)(b)	923192				
	Difference of Minimum Tax Chargeable u/s 113	923194				
	Difference of Alternate Corporate Tax u/s 113C	923197				
	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	9202				
	Advance Income Tax u/s 147(5B)	92021				
	Advance Income Tax u/s 147(A)	92022				
	Admitted Income Tax	9203				
	Demanded Income Tax	9204				
	Refundable Income Tax	9210				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate Import Prev Return									
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action			
Intangible	3305					+			
Expenditure providing Long Term Advantage / Benefit	330516								
Pre-Commencement Expenditure	3306								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Calculate Import Prev Return										
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building (all types)	3302									
Ramp for Disabled Persons	330204									
Plant / Machinery (not Otherwise specified)	330301									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302									
Furniture (including fittings)	330303									
Technical / Professional Books	330304									
Below ground installations of mineral Oil concerns	330305									
Offshore Installations of mineral Oil concerns	330306									
Office Equipment	330307									
Machinery / Equipment eligible for 1st Year Allowance	330308									
Motor Vehicle (not plying for hire)	33041									
Motor Vehicle (plying for hire)	33042									
Ships	33043									
Aircrafts / Aero Engines	33044									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Calculate Import Prev Return									
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		
Import of Edible Oil u/s 148 @5.5%	64010161								
Import of Packing Material u/s 148 @5.5%	64010181								
Payment for Services u/s 153(1)(b) @1%	64060152								
Payment for Services u/s 153(1)(b) @2%	64060154								
Payment for Services u/s 153(1)(b) @8%	64060166								
Payment for Goods u/s 153(1)(b) @12%	64060074								

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Prev Return
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)					
Import u/s 148 @1%	64010052											
Import u/s 148 @2%	64010054											
Import u/s 148 @3%	64010056											
Import u/s 148 @4.5%	64010059											
Import u/s 148 @5.5%	64010061											
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) @3%	64060056											
Payment for Goods u/s 153(1)(a) @4%	64060058											
Receipts from Contracts u/s 153(1)(c) @7%	64060264											
Fee for Export related Services u/s 153(2) @1%	64060352											
Export Proceeds u/s 154(1) @1%	64070054											
Foreign Indenting Commission u/s 154(2)	64070151											
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											
Commission / Discount on petroleum products u/s 156A @12%	64090151											
Brokerage / Commission u/s 233 @8%	64120066											
Brokerage / Commission u/s 233 @10%	64120070											
Brokerage / Commission u/s 233 @12%	64120074											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Prev Return
CPR No.	Date	Amount Code	Description	Amount	Tax Year							
No records found												
Head Wise Summary												
Head of Account												
Account												
No records found												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Prev Return
Registration No.	Proprietor/Member/Partner Name	% in Capital	Capital Amount									
No records found												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Prev Return
Code	Description	File										
No records found												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Prev Return
Attributes	Value	Action										
Business Sector-1		⊕ ⊕										
Business Sector-2		⊕ ⊕										
Business Sector-3		⊕ ⊕										
Business Sector-4		⊕ ⊕										
Business Sector-5		⊕ ⊕										
Residence Status		⊕ ⊕										
Special Tax Rate for Dividend covered under ADDT												
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT												
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT												
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT												
Special Tax Rate for Shipping Income												
Special Tax Rate for Exploration and Production of Petroleum Income												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Prev Return
I, Enter Name _____, CNIC No _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.												
												Verify Pin

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¹[Part-II-M

Electronic Return for individuals for Tax Year 2018

File		Save	Submit	Cancel	Print		
Task	114(I) (Return of income filed voluntarily for complete year)					Transaction Date	
Name						Registration No.	
Period	Tax Year 2018	Valid Upto	Due Date	Document Date	Submission Date ¹		
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment
Attribute	Verification						
+ Employment		Calculate Import Previous Return					
Salary							
Property							
Business							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Income from Salary	1090						
Pay, Wages or Other Remuneration (including Arrears of Salary)	1095						
Allowances (including Flying / Submarine Allowance)	1045						
Expenditure Reimbursement	1055						
Value of Perquisites (including Transport Monetization for Civil Servants)	1085						
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1095						
+ Employment		Calculate Import Previous Return					
Property							
Receipts / Deductions							
Business							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Income / (Loss) from Property	2006						
Total Receipts from Property	2009						
Rent Received or Receivable	2001						
1/10th of amount not adjustable against Rent	2002						
Perfected Deposit under a Contract for Sale of Property	2003						
Total Deductions from Property	2009						
Other Deductions against Rent	2008						
+ Employment		Calculate Import Previous Return					
Property							
Business							
Manufacturing / Trading Items							
Other Revenues							
Management, Administrative, Selling & Financial Expenses							
Inadmissible / Admissible Deductions Adjustments							
Business Assets / Equity / Liabilities							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
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						
Salaries / Wages	3071						
Fuel	3072						
Power	3073						
Gas	3074						
Stores / Spares	3076						
Repair / Maintenance	3077						
Other Direct Expenses	3083						
Accounting Amortization	3087						
Accounting Depreciation	3088						
Closing Stock	3099						
Gross Profit / (Loss)	3100						

¹ Part II-M added through SRO. 1012(I)/2018 dated 17th August, 2018

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		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Final Tax	Amount Subject to Normal Tax	Action
Employment							
Property							
Business							
Manufacturing / Trading Items							
Other Revenues		Other Revenues	3129				
Management, Administrative, Selling & Financial Expenses		Fee for Technical / Professional Services	3101				
Indeductible / Admissible Deductions		Accounting Gain on Sale of Intangibles	3115				
Adjustments		Accounting Gain on Sale of Assets	3116				
Business Assets / Equity / Liabilities		Others	3128				
Capital Assets		Share in untaxed income from ADP	3131				
Other Sources		Share in Taxed Income from ADP	3141				
Foreign Sources / Agriculture							
Tax Chargeable / Payments							

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Final Tax	Amount Subject to Normal Tax	Action
Employment							
Property							
Business							
Manufacturing / Trading Items							
Other Revenues		Management, Administrative, Selling & Financial Expenses	3199				
Management, Administrative, Selling & Financial Expenses		Rent	3151				
Indeductible / Admissible Deductions		Rates / Taxes / Cess	3152				
Adjustments		Salaries / Wages / Perquisites / Benefits	3154				
Business Assets / Equity / Liabilities		Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Capital Assets		Electricity / Water / Gas	3158				
Other Sources		Communication	3162				
Foreign Sources / Agriculture		Repair / Maintenance	3165				
Tax Chargeable / Payments		Stationery / Printing / Photocopies / Office Supplies	3166				
		Advertisement / Publicity / Promotion	3168				
		Insurance	3170				
		Professional Charges	3171				
		Profit on Debt (Financial Charges / Markup / Interest)	3172				
		Brokerage / Commission	3178				
		Other Indirect Expenses	3180				
		Irrecoverable Debt Written off	3186				
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
		Accounting (Loss) on Sale of Intangibles	3195				
		Accounting (Loss) on Sale of Assets	3196				
		Accounting Amortization	3197				
		Accounting Depreciation	3198				
		Accounting Profit / (Loss)	3200				

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		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment							
» Property							
» Business							
» Manufacturing / Trading Items							
» Other Revenues							
» Management, Administrative, Selling & Financial Expenses							
» Inadmissible / Admissible Deductions							
» Adjustments							
» Business Assets / Equity / Liabilities							
» Capital Assets							
» Other Sources							
» Foreign Sources / Agriculture							
» Tax Chargeable / Payments							
		Inadmissible Deductions	3239				
		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(f) 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(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(j) 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 29(1)(c) 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 Pre-Commencement Expenditure / Deferred Cost	3230				
		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				
		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				

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Employment							
» Property							
» Business							
» Manufacturing / Trading Items							
» Other Revenues							
» Management, Administrative, Selling & Financial Expenses							
» Inadmissible / Admissible Deductions							
» Adjustments							
» Business Assets / Equity / Liabilities							
» Capital Assets							
» Other Sources							
» Foreign Sources / Agriculture							
» Tax Chargeable / Payments							
		Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
		Unadjusted (Loss) from Business for 2012	327012				
		Unadjusted (Loss) from Business for 2013	327013				
		Unadjusted (Loss) from Business for 2014	327014				
		Unadjusted (Loss) from Business for 2015	327015				
		Unadjusted (Loss) from Business for 2016	327016				
		Unadjusted (Loss) from Business for 2017	327017				

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		Calculate		Import Previous Return		
		Description	Code	Amount	Action	
▶ Employment						
▶ Property						
▶ Business		Total Assets	3349			
▶ Manufacturing / Trading Items		Land	3301			
▶ Other Revenues		Building (all types)	3302			
▶ Management, Administrative, Selling & Financial Expenses		Plant / Machinery / Equipment / Furniture (including fittings)	3303			
▶ Inadmissible / Admissible Deductions		Advances / Deposits / Prepayments	3312			
▶ Adjustments		Stocks / Stores / Spares	3315			
▶ Business Assets / Equity / Liabilities		Cash / Cash Equivalents	3319			
		Other Assets	3348			
▶ Capital Assets		Total Equity / Liabilities	3399			
▶ Other Sources		Capital	3302			
▶ Foreign Sources / Agriculture		Long Term Borrowings / Debt / Loan	3371			
▶ Tax Chargeable / Payments		Trade Creditors / Payables	3384			
		Other Liabilities	3398			

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Final Tax	Amount Subject to Normal Tax	Action
▶ Employment							
▶ Property							
▶ Business							
▶ Capital Assets							
▶ Capital Gains / (Loss)		Gains / (Loss) from Capital Assets	4000				
▶ Other Sources							
▶ Foreign Sources / Agriculture							
▶ Tax Chargeable / Payments							

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Final Tax	Amount Subject to Normal Tax	Action
▶ Employment							
▶ Property							
▶ Business							
▶ Capital Assets							
▶ Other Sources		Income / (Loss) from Other Sources	5000				
▶ Receipts / Deductions		Receipts from Other Sources	5029				
▶ Foreign Sources / Agriculture		Royalty	5002				
▶ Tax Chargeable / Payments		Profit on Debt (Interest, Yield, etc)	5003				
		Bonus / Bonus Shares	5012				
		Other Receipts	5028				
		Ground Rent	5004				
		Rent from sub-lease of Land or Building	5005				
		Rent from lease of Building with Plant and Machinery	5006				
		Arredu / Pension	5007				
		Difference in value of immovable property determined under section 69 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
		Deductions from Other Sources	5089				
		Other Deductions	5088				

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Flood / Final Tax	Amount Subject to Normal Tax	Action
▶ Employment							
▶ Property							
▶ Business							
▶ Capital Assets							
▶ Other Sources		Foreign Income	6000				
▶ Foreign Sources / Agriculture							
▶ Foreign Sources							
▶ Agriculture							
▶ Tax Chargeable / Payments							

		Calculate		Import Previous Return		
		Description	Code	Amount	Action	
▶ Employment						
▶ Property						
▶ Business		Agriculture Income	8100			
▶ Capital Assets		Agriculture Income Tax	9291			
▶ Other Sources						
▶ Foreign Sources / Agriculture						
▶ Foreign Sources						
▶ Agriculture						
▶ Tax Chargeable / Payments						

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		Calculate		Import Previous Return			
		Description	Code	Total	Ineligible	Admissible	Action
Employment		Deductible Allowances	9009				
Property		Zakat u/s 69	9001				
Business		Workers Welfare Fund u/s 69A	9002				
Capital Assets		Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Other Sources		Profit on Debt etc. u/s 60C	9007				
Foreign Sources / Agriculture		Educational Expenses u/s 69D	9008				
Tax Chargeable / Payments							
Deductible Allowances							
Tax Chargeable							
Tax Reductions							
Tax Credits							
Adjustable Tax							
Final / Fixed / Minimum / Average / Relevant / Reduced Tax							
Computations							

		Calculate		Import Previous Return	
		Description	Code	Amount	Action
Employment		Income Tax u/s 99A of Ninth Schedule	92001		
Property					
Business					
Capital Assets					
Other Sources					
Foreign Sources / Agriculture					
Tax Chargeable / Payments					
Deductible Allowances					
Tax Chargeable					
Tax Reductions					
Tax Credits					
Adjustable Tax					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax					
Computations					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Previous Return	
		Description	Code	Amount	Action								
Employment		Tax Reductions	9309										
Property		Tax Reduction for Full Time Teacher / Researcher	9302		?								
Business		Tax Reduction for Senior Taxpayer	9303										
Capital Assets		Tax Reduction for Disabled Taxpayer	9304										
Other Sources													
Foreign Sources / Agriculture													
Tax Chargeable / Payments													
Deductible Allowances													
Tax Chargeable													
Tax Reductions													
Tax Credits													
Adjustable Tax													
Final / Fixed / Minimum / Average / Relevant / Reduced Tax													
Computations													

		Calculate		Import Previous Return			
		Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Employment		Tax Credits	9329				
Property		Tax Credit for Charitable Donations u/s 61	9311				
Business		Tax Credit for Investment in Shares, Sikkim and Life Insurance Premium u/s 62	9312				
Capital Assets		Tax Credit for Investment in Health Insurance u/s 62A	93121				
Other Sources		Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Foreign Sources / Agriculture		Tax Credit u/s 163	9320				
Tax Chargeable / Payments		Tax Credit for Tax Paid on Share Income from ACP	9321				
Deductible Allowances		Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Tax Chargeable		Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				
Tax Reductions							
Tax Credits							
Adjustable Tax							
Final / Fixed / Minimum / Average / Relevant / Reduced Tax							
Computations							

CHAPTER - XIX MISCELLANEOUS

			Calculate	Import Previous Return		
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
» Employment	Adjustable Tax	640000				
» Property	Import u/s 148 @1%	64010002				
» Business	Import u/s 148 @2%	64010004				
» Capital Assets	Import u/s 148 @3%	64010006				
» Other Sources	Import u/s 148 @4.5%	64010009				
» Foreign Sources / Agriculture	Import u/s 148 @5.5%	64010011				
» Tax Chargeable / Payments	Import u/s 148 @6%	64010012				
Deductible Allowances	Salary of Federal Government Employees u/s 149	64020001				
Tax Chargeable	Salary of Provincial Government Employees u/s 149	64020002				
Tax Reductions	Salary of Corporate Sector Employees u/s 149	64020003				
Tax Credits	Salary of Other Employees u/s 149	64020004				
Adjustable Tax	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
Final / Fixed / Minimum / Forfeiture / Relevant / Reduced Tax Computations	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050011				
	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) @1%	64060002				
	Payment for Goods u/s 153(1)(a) @1.5%	64060003				
	Payment for Goods u/s 153(1)(a) @2.5%	64060005				
	Payment for Goods u/s 153(1)(a) @4.5%	64060009				
	Withdrawal from Pension Fund u/s 156B	64090201				
	Cash Withdrawal from Bank u/s 231A	64100101				+
	Certain Banking Transactions u/s 231AA	64100201				+

	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
	Motor Vehicle Sale u/s 231B(3)	64100303				+
	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				+
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
	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 Domestic Consumer u/s 235A	64140101				+
	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	64150101				
	Domestic Air Ticket Charges u/s 236B	64150201				
	Sale / Transfer of Immoveable Property u/s 236C	64150301				
	Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
	Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
	Functions / Gatherings Charges u/s 236D	64150401				
	Issuance of License to Cable Operators u/s 236F	64150601				
	Renewal of License to Cable Operators u/s 236F	64150602				
	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603				
	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604				
	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
	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	64150801				
	Educational Institution Fee u/s 236I	64150901				
	Issuance / Renewal of License to Dealers / Commission Agents / Artists u/s 236J	64151001				
	Purchase / Transfer of Immoveable Property u/s 236K	64151101				
	Purchase of International Air Ticket u/s 236L	64151201				
	Banking transactions otherwise than through cash u/s 236P	64151501				
	Education related expenses remitted abroad u/s 236R	64151701				
	Advance tax on general insurance premium u/s 236U	64151902				
	Advance tax on life insurance premium u/s 236U	64151903				
	Advance tax on extraction of minerals u/s 236V	64151904				
	Advance tax on tobacco u/s 236X	64152101				

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			Calculate	Import Previous Return		
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Employment	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Property	Import u/s 148 @1%	64010952				
Business	Import u/s 148 @2%	64010954				
Capital Assets	Import u/s 148 @3%	64010956				
Other Sources	Import u/s 148 @4.5%	64010959				
Foreign Sources / Agriculture	Import u/s 148 @5.5%	64010951				
Tax Chargeable / Payments	Import u/s 148 @6%	64010952				
Deductible Allowances	Import u/s 148 @1.75%	64010981				
Tax Chargeable	Import u/s 148 @2.75%	64010982				
Tax Reductions	Import u/s 148 @4.125%	64010903				
Tax Credits	Import of Edible Oil u/s 148 @5.5%	64010161				
Adjustable Tax	Import of Packing Material u/s 148 @5.5%	64010181				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Dividend u/s 150 @7.5%	64030952				
Computations	Dividend u/s 150 @10%	64030953				
	Dividend u/s 150 @12.5%	64030954				
	Dividend u/s 150 @15%	64030955				
	Yield on Behalf Certificates / Pensioner's Benefit Account	64030971				
	Return on investment in sukuk u/s 5AA	64030996				
	Dividend to a Non-Resident covered under ADTT u/s 159 / u/s 5	64030999				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050951				
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050952				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050953				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050954				

	Insurance / Reinsurance Premiums to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050955				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050956				
	Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050996				+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050997				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050998				
	Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100				
	Payment for Goods u/s 153(1)(a) @1%	64060952				
	Payment for Goods u/s 153(1)(a) @1.5%	64060953				
	Payment for Goods u/s 153(1)(a) @2.5%	64060955				
	Payment for Goods u/s 153(1)(a) @4.5%	64060959				
	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) @2%	64060154				
	Payment for Services u/s 153(1)(b) @10%	64060176				
	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
	Fee for Expert related Services u/s 153(2) @1%	64060352				
	Export Proceeds u/s 154(1) @1%	64070954				
	Foreign Indenting Commission u/s 154(2)	64070151				
	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				
	Income from property u/s 15(6)	64080952				
	Prize on Prize Bond u/s 156	64090951				
	Winings from Crossword Puzzle u/s 156	64090952				
	Winings from Raffle u/s 156	64090953				

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Winnings from Raffle u/s 156	64090653								
Winnings from Lottery u/s 156	64090654								
Winnings from Quiz u/s 156	64090655								
Winnings from Sale Promotion u/s 156	64090656								
Commission / Discount on petroleum products u/s 156A @12%	64090151								
Brokerage / Commission u/s 233 @5%	64120660								
Brokerage / Commission u/s 233 @6%	64120666								
Brokerage / Commission u/s 233 @10%	64120670								
Brokerage / Commission u/s 233 @12%	64120674								
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120151								
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120152								
CNG Station Gas Bill u/s 234A	64130151								
Tax collected u/s 235 from CNG station	64130152								+
Electricity Bill of Commercial Consumer u/s 235	64140651								+
Electricity Bill of Industrial Consumer u/s 235	64140652								+
Lease of rights to collect tolls u/s 236A(i)	64150102								
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351								
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451								
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651								
Rent of Machinery and equipment u/s 236Q (2)	64151652								
Dividend Specie u/s 236S @7.5%	64151802								
Dividend Specie u/s 236S @10%	64151803								
Dividend Specie u/s 236S @12.5%	64151804								
Dividend Specie u/s 236S @15%	64151807								
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951								
Capital Gains on Immovable Property u/s 37(1A) @0%	64220651								
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220652								
Capital Gains on Immovable Property u/s 37(1A) @5%	64220653								

Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220654								
Capital Gains on Immovable Property u/s 37(1A) @10%	64220655								
Capital Gains on immovable property u/s 37(1A) @3.75%	64220657								
Capital Gains on Securities u/s 37A @0%	64220151								
Capital Gains on Securities u/s 37A @5% (PMEVCash Settled Securities)	64220153								
Capital Gains on Securities u/s 37A @7.5%	64220157								
Capital Gains on Securities u/s 37A @10%	64220158								
Capital Gains on Securities u/s 37A @12.5%	64220155								
Capital Gains on Securities u/s 37A @15%	64220156								
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053								
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (430) / (43E), Part IV, 2nd Schedule	64320051								
Receipts from Shipping Business of a resident person u/s 7A	64310055								
Profit on debt u/s 7B	64310056								+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061								
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062								
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063								
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071								
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (2/7), Part II, 2nd Schedule	64210051								
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052								
Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053								
Employment Termination Benefits u/s 12(E) Chargeable to Tax at Average Rate	64210054								
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056								

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		Calculate		Import Previous Return	
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income from Salary	1000				
Income / (Loss) from Property	2000				
Income / (Loss) from Business	3000				
Gain / (Loss) from Capital Assets	4000				
Income / (Loss) from Other Sources	5000				
Foreign Income	6000				
Agriculture Income	6100				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				
Total Income	9000				
Deductible Allowances	9000				
Taxable Income	9100				
Tax Chargeable	9200				
Normal Income Tax	920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
WWF	920900				
Tax Reductions	9300				
Tax Credits	9320				
Turnover / Tax Chargeable u/s 113 @0.2%	923152				
Turnover / Tax Chargeable u/s 113 @0.25%	923163				?
Turnover / Tax Chargeable u/s 113 @0.5%	923155				?
Turnover / Tax Chargeable u/s 113 @1.25%	923160				
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
Income / Super Tax Chargeable	923181				
Difference of Minimum Tax Chargeable u/s 148(B) / 153(1)(b)	923192				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
Difference of Minimum Tax Chargeable u/s 113	923154				
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	9202				
Advance Income Tax u/s 147(A)	92022				
Admitted Income Tax	9203				
Demand Income Tax	9204				
Refundable Income Tax	9210				

		Calculate		Import Previous Return		
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action
Intangible	3305					+
Expenditure providing Long Term Advantage / Benefit	330516					
Pre-Commencement Expenditure	3306					

		Calculate		Import Previous Return							
Description	Code	WDV (BF)	Duration	Addition (Used in Pakistan)	Extent of Use	Acquisition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Building (all types)	3302										
Ramp for Disabled Persons	330204										
Plant / Machinery (not Otherwise specified)	330301										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302										
Furniture (including fittings)	330303										
Technical / Professional Books	330304										
Below ground installations of mineral Oil concerns	330305										
Offshore installations of mineral Oil concerns	330306										
Office Equipment	330307										
Machinery / Equipment eligible for 1st Year Allowance	330308										
Motor Vehicle (not plying for hire)	33041										
Motor Vehicle (plying for hire)	33042										
Ships	33043										
Aircrafts / Aero Engines	33044										

		Calculate		Import Previous Return				
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Clause	Action
Import of plastic raw materials under PCIT heading 39.01 to 39.12 u/s 148	64010081							
Import of Ethble Oil u/s 148 @5.5%	64010161							
Import of Packing Material u/s 148 @5.5%	64010181							
Payment for Services u/s 153(1)(b) @1%	6400152							
Payment for Services u/s 153(1)(b) @2%	6400154							
Payment for Services u/s 153(1)(b) @10%	6400170							
Payment for Services u/s 153(1)(b) @15%	6400180							

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid # ->)	Action			
Import u/s 148 @1%	64010652										
Import u/s 148 @2%	64010654										
Import u/s 148 @3%	64010656										
Import u/s 148 @4.5%	64010659										
Import u/s 148 @6%	64010662										
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) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265										
Receipts from Contracts u/s 153(1)(c) @10%	64060270										
Fee for Export related Services u/s 153(2) @1%	64060352										
Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
Sale Proceeds of goods to exporter u/s 154(2)	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)	64070158										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120666										
Brokerage / Commission u/s 233 @10%	64120670										
Brokerage / Commission u/s 233 @12%	64120674										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+			
No records found.									
Head Wise Summary									
Head of Account				Account					
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description	File	+						
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes	Value	Action							
Business Sector-1		+ @							
Business Sector-2		+ @							
Business Sector-3		+ @							
Business Sector-4		+ @							
Business Sector-5		+ @							
No. of children for whom Educational Fee is paid									
Residence Status		+ @							
Special Tax Rate for Dividend covered under ADOT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT									
Average Tax Rate for Employment Termination Benefits u/s 12(9)									
Relevant Tax Rate for Salary Arises u/s 12(7)									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
<input type="text"/> Varty Pin									

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PART-II-M

Electronic Wealth Statement for Tax Year 2018

Data		Verification	
Task:	115(2) (Statement of Assets / Liabilities filed voluntarily)	Transaction Date:	
Name:		Registration No:	
Period:	Tax Year: 2018 Valid Up to: Due Date: Document Date:	Submission Date:	

Data		Verification	
Personal Assets / Liabilities / Receipts / Expenses		Calculate	
Personal Expenses			
Personal Assets / Liabilities			
Reconciliation of Net Assets			

Description	Code	Amount	Action
Personal Expenses	7089		
Rent	7051		
Rates / Taxes / Charge / Cess	7052		
Vehicle 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 Premiums, etc.	7076		
Other Personal / Household Expenses	7087		
Contribution in Expenses by Family Members	7088		

Data		Verification	
Personal Assets / Liabilities / Receipts / Expenses		Calculate	
Personal Expenses			
Personal Assets / Liabilities			
Reconciliation of Net Assets			

Description	Code	Amount	Action
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 in Others' Name	7014		+
Total Assets inside Pakistan	7015		
Assets held outside Pakistan	7016		+
Total Assets	7019		
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		+
Total Liabilities	7029		

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Data		Verification			
Personal Assets / Liabilities / Receipts / Expenses Personal Expenses Personal Assets / Liabilities Reconciliation of Net Assets		Calculate			
		Description	Code	Amount	Action
		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	7051		
		Income Declared as per Return for the year Exempt from Tax	7052		
		Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7053		
		Adjustments in Income Declared as per Return for the year	7054		
		Foreign Remittance	7055		
		Inheritance	7056		
		Gift	7057		
		Gain on Disposal of Assets, excluding Capital Gain on Immoveable Property	7058		
		Others	7048		
		Outflows	7059		
		Personal Expenses	7089		
		Gift	7091		
		Loss on Disposal of Assets	7052		
		Others	7058		
		Unreconciled Amount	703000		
		Assets Transferred / Sold / Gifted / Donated during the year	703004		

Data		Verification			
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. A resident person having foreign income of US Dollars 30,000 or more, or foreign Assets of value US Dollars 100,000 or more is also required to file 110(3) (Foreign Income & Assets Statement for Resident Individuals)					
Verify File					

CHAPTER - XIX MISCELLANEOUS

PART-II-M

Electronic Foreign Income & Assets Statement for Tax Year 2018

Data Verification																																																																																
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Task: 116(1) (Foreign Income & Assets Statement for resident individuals)				Transaction Date:																																																																												
Name:				Registration No.:																																																																												
Period: Tax Year: 2018 Valid Upto: Due Date: Document Date:				Submission Date: *																																																																												
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CHAPTER - XIX MISCELLANEOUS

PART-II-M

Electronic Return for Salaried Individuals for Tax Year 2018

Date	Particulars	Abstract	Verification																																																
<div style="display: flex; justify-content: space-between;"> File Save Submit Cancel Print Transaction Code </div> <div style="display: flex; justify-content: space-between;"> 11411 (PART) OF INCOME tax person deriving income only from salary and other sources whose salary is more than Registration No. </div> <div style="display: flex; justify-content: space-between;"> Period: 01-Jul-2017 - 30-Jun-2018 Tax Year: 2018 Year: 1818 Due Date: 30-Sep-2018 Document Date Submission Date </div>																																																			
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Description	Code	Total Amount	Amount Exempt from Tax Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action																																														
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Description	Code	Total Amount	Amount Exempt from Tax Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	5020				
Profit on Debt (Interest, Yield, etc.)	5030				
Other Receipts	5030				
Annuity / Pension	5030				
Difference in value of immovable property determined under section 65 and tax recorded by the authority registering or effecting the transfer sub. 111(1)(c)	5015				

Description	Code	Total Amount	Amount Exempt from Tax Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

Description	Code	Amount			Action
Agriculture Income	6100				

Description	Code	Total	Non-deductible	Deductible	Action
Deductible Allowances	9000				
Zakat sub 65	9001				
Profit on Debt, sub 600	9007				
Educational Expenses sub 600	9006				
Charitable Donations sub 61, Part 1, 2nd Schedule	9004				

Description	Code	Amount	Action
Tax Reductions	9300		
Tax Reduction for Full Time Teacher / Researcher	9302		
Tax Reduction for Senior Carpenter	9303		
Tax Reduction for Disabled Carpenter	9304		

CHAPTER - XIX MISCELLANEOUS

		Calculate					
		Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Employment	Salary						
Other Sources	Receipts / Deductions	Tax Credits	9000				
		Tax Credit for Charitable Donations us 61	9011				
		Tax Credit for Investment in Stocks, Stocks and Life Insurance Premium us 62	9012				
		Tax Credit for Contribution to Approved Pension Fund us 63	9013				
		Tax Credit us 153	9029				
		Summery of Tax Credit on Investments in Charas disposed off before time limit	9029				

		Calculate					
		Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Employment	Salary						
Other Sources	Receipts / Deductions	Salary of Federal Government Employees us 149	6400001				
		Salary of Provincial Government Employees us 149	6400002				
		Salary of Corporate Sector Employees us 149	6400003				
Foreign Sources / Agriculture	Foreign Sources	Salary of Other Employees us 149	6400004				
	Agriculture	Withdrawal from Pradhan Fund us 152B	6400021				
		Cash Withdrawal from Bank us 231A	6410011				+
		Certain Banking Transactions us 231AA	6410021				+
		Motor Vehicle Registration Fee us 231B(1)	6410031				+
		Motor Vehicle Transfer Fee us 231B(2)	6410032				+
		Motor Vehicle Tax us 231B(3)	6410033				+
		Motor Vehicle Leasing us 231B(7) @4%	6410034				+
		Goods Transport Public Vehicle Tax us 234	6410035				+
		Private Vehicle Tax us 234	6410035				+
		Electricity Bill of Domestic Consumer us 235A	6410101				+
		Telephone Bill us 236(1) (a)	6410061				+
		Telephone Bill us 236(1)(b)	6410062				+
		Fixed Telephone Charge 236(1)(c)	6410063				+

		Phone Lines us 236(1)(c)	6410064				+
		Internet Bill us 236(1)(d)	6410065				+
		Purchase by Auction us 236A	6415010				
		Domestic Air Ticket Charge us 236B	6415020				
		Sale / Transfer of Immovable Property us 236C	6415030				
		Tax Deducted us 236C where property purchased & sold within the Year	6415032				
		Tax Deducted us 236C where property purchased prior to current tax Year	6415033				
		Fundation / Gift/Charity Charges us 236D	6415040				
		Educational Institution Fee us 236E	6415040				
		Purchase / Transfer of Immovable Property us 236K	6415101				
		Purchase of International Air Ticket us 236L	6415120				
		Banking Transactions other than through cash us 236P	6415150				
		Educational related expenses incurred abroad us 236R	6415120				
		Advance tax on general insurance premium us 236U	6415190				
		Advance tax on life insurance premium us 236U	6415190				

		Calculate					
		Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Employment	Salary						
Other Sources	Receipts / Deductions	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
		Dividend us 150 @7.5%	6400052				
		Dividend us 150 @10%	6400053				
		Dividend us 150 @12.5%	6400054				
		Dividend us 150 @15%	6400055				
		Yield on Barbed Certificates / Pensioner's Benefit Account	6400071				
		Profit on Prize Bond us 156	6400051				
		Winnings from Criseward Puzzo us 156	6400052				
		Winnings from Raffle us 156	6400053				
		Winnings from Lottery us 156	6400054				
		Winnings from Quiz us 156	6400055				
		Advance tax on registering or attesting transfer of immovable property us 236W	6415191				
		Profit on debt us 7B	6410050				+
		Transport Monetization for Civil Servants (after deduction of drivers salary) us (21) Part II, 2nd Schedule	6421001				
		Flying / Submarine Allowance (not exceeding basic pay) us (1), Part II, 2nd Schedule	6421002				
		Allowance to Pilots (exceeding basic pay) us (1AA) Part II, 2nd Schedule	6421003				
		Employment Termination Benefits us 126) Chargeable to Tax at Average Rate	6421004				
		Salary Arrears us 12(7) Chargeable to Tax at Relevant Rate	6421005				

CHAPTER - XIX MISCELLANEOUS

		Calculate					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Employment	Salary	Income from Salary	9000				
Other Sources	Receipts / Deductions	Income / (Loss) from Other Sources	9000				
Foreign Sources / Agriculture	Foreign Sources	Foreign Income	9000				
	Agriculture	Agriculture Income	9100				
Tax Chargeable / Payments		Total Income	9000				
Deductible Allowances		Deductible Allowances	9000				
Tax Reductions		Taxable Income	9100				
Tax Credits		Tax Chargeable	9200				
Adjustable Tax		Normal Income Tax	920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920900				
Computations		Tax Reductions	9300				
		Tax Credits	9329				
Personal Assets / Liabilities / Receipts / Expenses		Income / Super Tax Chargeable	923900				
		Difference of Minimum Tax Chargeable w.r.t 230C (2)(Proviso)	923900				
		Withholding Income Tax	9201				
		Advance Income Tax	9202				
		Advance Income Tax w.r.t 147(A)	92022				
		Admitted Income Tax	9205				
		Demanded Income Tax	9205				
		Rehabitable Income Tax	9210				

		Calculate				
		Description	Code	Amount		Action
Employment	Salary	Net Assets Current Year	703001			
Other Sources	Receipts / Deductions	Net Assets Previous Year	703002			
Foreign Sources / Agriculture	Foreign Sources	Increase / Decrease in Assets	703003			
	Agriculture	Gifts	7040			
		Outflows	7050			
		Unreconciled Amount	70600			

Date	Payment	Attribute	Verification				
CPR No.	Date	Amount Code	Description	Amount	Tax Year		
No records found.							
Head Wise Summary							
Head of Account				Account			
No records found.							

Date	Payment	Attribute	Verification				
Attribute			Value	Action			
Residence Status							
Average Tax Rate for Employment Tax w.r.t Benefits w.r.t 230							
Relevant Tax Rate for Salary Amount w.r.t 230							
No. of children for whom Education Fee is paid							

Date	Payment	Attribute	Verification				
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & relevant Tax Rules, 2002.							
Verify This							

CHAPTER - XIX MISCELLANEOUS

**PART-II-M
Electronic Return for Non-Resident Pakistan-Origin for Tax Year 2018**

Edit Save Submit Cancel Print		Transaction Date			
Tool: (1197) (Return of Income filed voluntarily by non-resident Pakistan origin person having no Pakistan)		Registration No.:			
Name:	Tax Year:	Valid Up to:	Document Date:		
Period:			Submission Date:		
Data	Verification				
Tax Chargeable / Payments		Calculate			
Adjustable Tax					
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	640000				
Cash Withdrawal from Bank u/s 231A	6410101				+
Certain Banking Transactions u/s 231AA	6410201				+
Motor Vehicle Registration Fee u/s 231B(1)	6410301				+
Motor Vehicle Transfer Fee u/s 231B(2)	6410302				+
Motor Vehicle Sale u/s 231B(3)	6410303				+
Electricity Bill of Domestic Consumer u/s 235A	6414101				+
Telephone Bill u/s 236(1)(a)	6415001				+
Cellphone Bill u/s 236(1)(a)	6415002				+
Prepaid Telephone Card u/s 236(1)(b)	6415003				+
Phone Unit u/s 236(1)(c)	6415004				+
Internet Bill u/s 236(1)(d)	6415005				+
Prepaid Internet Card u/s 236(1)(e)	6415006				+
Purchase by Auction u/s 236A	6415101				
Domestic Air Ticket Charges u/s 236B	6415201				
Functions / Gatherings Charges u/s 236D	6415301				
Educational Institution Fee u/s 236I	6415301				
Purchase / Transfer of Immovable Property u/s 236K	6415401				
Purchase of International Air Ticket u/s 236L	64154201				
Banking transactions otherwise than through cash u/s 236P	64154501				
Education related expenses incurred abroad u/s 236R	64154701				
Withholding Income Tax	9201				
Refundable Income Tax	9210				

Data		Verification			
Tax Chargeable / Payments		Calculate			
Adjustable Tax					
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	640000				
Cash Withdrawal from Bank u/s 231A	6410101				+
Certain Banking Transactions u/s 231AA	6410201				+
Motor Vehicle Registration Fee u/s 231B(1)	6410301				+
Motor Vehicle Transfer Fee u/s 231B(2)	6410302				+
Motor Vehicle Sale u/s 231B(3)	6410303				+
Electricity Bill of Domestic Consumer u/s 235A	6414101				+
Telephone Bill u/s 236(1)(a)	6415001				+
Cellphone Bill u/s 236(1)(a)	6415002				+
Prepaid Telephone Card u/s 236(1)(b)	6415003				+
Phone Unit u/s 236(1)(c)	6415004				+
Internet Bill u/s 236(1)(d)	6415005				+
Prepaid Internet Card u/s 236(1)(e)	6415006				+
Purchase by Auction u/s 236A	6415101				
Domestic Air Ticket Charges u/s 236B	6415201				
Functions / Gatherings Charges u/s 236D	6415301				
Educational Institution Fee u/s 236I	6415301				
Purchase / Transfer of Immovable Property u/s 236K	6415401				
Purchase of International Air Ticket u/s 236L	64154201				
Banking transactions otherwise than through cash u/s 236P	64154501				
Education related expenses incurred abroad u/s 236R	64154701				
Withholding Income Tax	9201				
Refundable Income Tax	9210				

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I, _____, CNIC No _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/ Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.	
Verify Pin	

CHAPTER - XIX MISCELLANEOUS

Individual Paper Return for Tax Year 2018
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*		Tax Year		2018	
CNIC*		NTN			
Address*					
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
			A	B	C
1	Income/(loss) from property	2000			
2	Gains / (Loss) from Capital Assets	4000			
3	Income / (Loss) from Other Sources	5000			
4	Foreign Income	6000			
5	Share in untaxed Income from AOP	3131			
6	Share in Taxed Income from AOP	3141			
7	Total Income*	9000			
			Total	Inadmissible	Admissible
Deductible Allowances	8 Deductible Allowances [9+10+11+12]	9009			
	9 Zakat u/s 60	9001			
	10 Deductible Allowance for Profit on Debt u/s 60C	9007			
	11 Charitable Donations u/c 61, Part I, 2nd Schedule	9004			
	12 Educational expenses u/s 60D	9008			
Computations	13 Taxable Income [7-8]*	9100			
	14 Tax Chargeable [Col.C 15-16-17-18+19+28]	9200			
	15 Normal Income Tax	920000			
	16 Tax Reduction for Senior Taxpayer	9303			
	17 Tax Reduction for Disabled Taxpayer	9304			
	18 Tax Credits	9329			
	19 Super Tax	920700			
	20 Tax Paid [Sr.21 + 22 + 28 + Sr.1 Annex-A]				
	21 Advance Income Tax	9202			
	22 Admitted Income Tax	9203			
	23 Refundable Income Tax [14-20 if <0]	9210			
	24 Demandable Income Tax [14-20 if >0]	9204			
25 Refund Adjustment of Other Year(s) against Demand of this Year [=23]	92101				
26 Agriculture Income	6100				
27 Agriculture Income Tax	9291				
			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
Final / Fixed / Average / Relevant / Reduced Rate Regime	28 Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001			
	29 Dividend u/s 150 @7.5%	64030052			
	30 Dividend u/s 150 @10%	64030053			
	31 Dividend u/s 150 @ 12.50%	64030054			
	32 Dividend u/s 150 @ 15%	64030055			
	33 Yield on Bahbood certificates/Pensioners benefit account	64030071			
	34 Profit on Debt u/s 78	64310056			
	35 Income from property u/s 15(6)	64080052			
	36 Prize on Prize Bond u/s 156	64090051			
	37 Winnings from Crossword Puzzle u/s 156	64090052			
	38 Winnings from Raffle u/s 156	64090053			
	39 Winnings from Lottery u/s 156	64090054			
	40 Winnings from Quiz u/s 156	64090055			
	41 Winnings from Sale Promotion u/s 156	64090056			
	42 Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s	64151351			
	43 Issuance of Bonus Shares by Companies not quoted on Stock Exchange	64151451			
	44 Dividend in specie u/s 236S @ 7.5%	64151802			
	45 Dividend in specie u/s 236S @ 10%	64151803			
	46 Dividend in specie u/s 236S @ 12.5%	64151804			
	47 Dividend in specie u/s 236S @ 15%	64151807			
	48 Advance tax on registering or attesting transfer of immovable property u/s	64151851			
	49 Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
	50 Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
	51 Capital Gains on Immovable Property u/s 37(1A) @ 3.75%	64220057			
	52 Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
	53 Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
	54 Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
	55 Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057			
	56 Capital Gains on Securities u/s 37A @ 0%	64220151			
	57 Capital Gains on Securities u/s 37A @ 5%	64220153			
	58 Capital Gains on Securities u/s 37A @ 7.5%	64220157			
59 Capital Gains on Securities u/s 37A @ 10%	64220158				
60 Capital Gains on Securities u/s 37A @ 12.5%	64220155				
61 Capital Gains on Securities u/s 37A @ 15%	64220156				

I, _____ CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Signature: _____ Date: _____

CHAPTER - XIX MISCELLANEOUS

Individual Paper Return for Tax Year 2018						
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year	2018
CNIC*					NTN*	
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income/(loss) from property (2+3+4)	2000				
2	Rent received or receivable	2001				
3	1/10th of amount not adjustable against rent	2002				
4	Forfeited deposit under a contract for sale of property	2003				
5	Income from Business	3000				
6	Gains / (Loss) from Capital Assets (including securities)	4000				
7	Income / (Loss) from Other Sources [Sum of 8 to 17] - [Sum of 18 to 20]	5000				
8	Receipts from Other Sources	5029				
9	Royalty	5002				
10	Profit on Debt (Interest, Yield, etc)	5003				
11	Ground Rent	5004				
12	Rent from sub lease of Land or Building	5005				
13	Rent from lease of Building with Plant and Machinery	5006				
14	Bonus / Bonus Shares	5012				
15	Annuity/pension	5007				
16	Difference in value of immovable property determined u/s 68 and value recorded by the authority registering or attesting the transfer u/s 111(4) (c)	5018				
17	Other Receipts	5028				
18	Deductions from Other Sources	5089				
19	Accounting Depreciation	5064				
20	Other Deductions	5088				
21	Foreign Income	6000				
22	Share in untaxed Income from AOP	3131				
23	Share in Taxed Income from AOP	3141				
24	Total Income*	9000				
			Total	Inadmissible	Admissible	
25	Deductible Allowances [26+27+28+29+30]	9009				
26	Zakat u/s 60	9001				
27	Workers Welfare Fund u/s 60A	9002				
28	Charitable Donations u/c 81, Part I, 2nd Schedule	9004				
29	Deductible Allowance for Profit on Debt u/s 60C	9007				
30	Educational expenses u/s 60D	9008				
31	Taxable Income [24-25]*	9100				
32	Tax Chargeable	9200				
33	Normal Income Tax	920000				
34	Tax Reduction for Senior Taxpayer	9303				
35	Tax Reduction for Disabled Taxpayer	9304				
36	Tax Credits	9329				
37	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
38	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [<= (33-34-35-36+37)]	923198				
39	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
40	Difference of Minimum Tax Chargeable u/s 113	923194				
41	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
42	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
43	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
44	Turnover / Tax Chargeable u/s 113 @1%	923160				

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Computation	45	Super Tax @ 3%	920700			
	46	Tax Paid [as per 47 + 48 + 55 + Annex'A']				
	47	Advance Income Tax	9202			
	48	Admitted Income Tax	9203			
	49	Refundable Income Tax [32-46 if <0]	9210			
	50	Demanded Income Tax [32-46 if >0]	9204			
	51	Refund Adjustment of Other Year(s) against Demand of this Year [= 50]	92101			
	52	WWF	920900			
	53	Agriculture Income	6100			
	54	Agriculture Income Tax	9291			
Verification	I, _____, CNIC No. _____, in my capacity					
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
Signature: _____			Date: _____			

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RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year	2018
CNIC*					NTN	
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable	
			A	B	C	
55	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax (Sum of 61 to 121)	640001				
56	Import u/s 148 @1%	64010052				
57	Import u/s 148 @2%	64010054				
58	Import u/s 148 @3%	64010056				
59	Import u/s 148 @4.5%	64010059				
60	Import u/s 148 @5.5%	64010061				
61	Import u/s 148 @6%	64010062				
62	Import u/s 148 @ 1.75%	64010081				
63	Import u/s 148 @ 2.75%	64010082				
64	Import u/s 148 @ 4.125%	64010083				
65	Import of Edible Oil u/s 148 @5.5%	64010161				
66	Import of Packing Material u/s 148 @5.5%	64010181				
67	Dividend u/s 150 @7.5%	64030052				
68	Dividend u/s 150 @10%	64030053				
69	Dividend u/s 150 @ 12.50%	64030054				
70	Dividend u/s 150 @ 15%	64030055				
71	Yield on Behood Certificates / Pensioner's Benefit Account	64030071				
72	Return on investment in sukuks u/s 5AA	64030098				
73	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
74	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
75	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
76	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
77	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
78	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
79	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
80	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
81	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
82	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
83	Payment for foreign produced commercials to a non-resident u/s 152A	64050100				
84	Payment for Goods u/s 153(1)(a) @1%	64060052				
85	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
86	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055				
87	Payment for Goods u/s 153(1)(a) @4.5%	64060059				
88	Payment for Services u/s 153(1)(b) @ 1%	64060152				
89	Payment for services u/s 153(1)(b) @ 1.5%	64060153				
90	Payment for Services u/s 153(1)(b) @ 2%	64060154				
91	Payment for Services u/s 153(1)(b) @ 10%	64060170				
92	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
93	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
94	Fee for Export related Services u/s 153(2) @1%	64060352				
95	Export Proceeds u/s 154 @1%	64070054				
96	Foreign Indenting Commission u/s 154(2) @5%	64070151				
97	Sale proceeds of goods to exporter u/s 154(3)	64070152				

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98	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
99	Contract payments to indirect exporter u/s 154(3B)	64070154			
100	Export Proceeds u/s 154(3C)	64070155			
101	Income from Property u/s 15(6)	64080052			
102	Prize on Prize Bond u/s 156	64090051			
103	Winnings from Crossword Puzzle u/s 156	64090052			
104	Winnings from Raffle u/s 156	64090053			
105	Winnings from Lottery u/s 156	64090054			
106	Winnings from Quiz u/s 156	64090055			
107	Winnings from Sale Promotion u/s 156	64090056			
108	Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
109	Brokerage / Commission u/s 233 @8%	64120066			
110	Brokerage / Commission u/s 233 @10%	64120070			
111	Brokerage / Commission u/s 233 @12%	64120074			
112	CNG Station Gas Bill u/s 234A	64130151			
113	Electricity Bill of Commercial Consumer u/s 235	64140051			
114	Electricity Bill of Industrial Consumer u/s 235	64140052			
115	Lease of rights to collect tolls u/s 236A(3)	64150102			
116	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
117	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
118	Payment for rent / right to use machinery / equipment u/s 236Q	64151651			
119	Rent of machinery & equipment u/s 236Q(2)	64151652			
120	Dividend in specie u/s 236S @ 7.5%	64151802			
121	Dividend in specie u/s 236S @ 10%	64151803			
122	Dividend in specie u/s 236S @ 12.5%	64151804			
123	Dividend in specie u/s 236S @ 15%	64151807			
124	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
125	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
126	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
127	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
128	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
129	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
130	Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057			
131	Capital Gains on Securities u/s 37A @ 0%	64220151			
132	Capital Gains on Securities u/s 37A @ 5%	64220153			
133	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
134	Capital Gains on Securities u/s 37A @ 10%	64220158			
135	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
136	Capital Gains on Securities u/s 37A @15%	64220156			
137	Purchase of Locally Produced Edible Oil/Vegitable Ghee u/s 148A @2%	64310053			
138	Receipts from shipping business of a resident person u/s 7A	64310055			
139	Profit on Debt u/s 7B	64310056			
140	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061			
141	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062			
142	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063			
143	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
144	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051			
145	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120151			
146	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120152			

Signature:

Date:

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Annex-A					
Adjustable Tax Collected / Deducted				Tax Year	2018
Name*				NTN	
CNIC*				Receipts / Value	Tax Collected / Deducted / Paid
Sr.	Description	Code	A	B	
1	Adjustable Tax [Sum of 2 to 62]	640000			
2	Import u/s 148 @1%	64010002			
3	Import u/s 148 @2%	64010004			
4	Import u/s 148 @3%	64010006			
5	Import u/s 148 @4.5%	64010009			
6	Import u/s 148 @5.5%	64010011			
7	Import u/s 148 @8%	64010012			
8	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007			
9	Profit on Debt to a Non-Resident u/s 152(2)	64050008			
10	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
11	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010			
12	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011			
13	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012			
14	Payment for Goods u/s 153(1)(a) @1%	64060002			
15	Payment for Goods u/s 153(1)(a) @1.5%	64060003			
16	Payment for Goods u/s 153(1)(a) @2.5%	64060005			
17	Payment for Goods u/s 153(1)(a) @4.5%	64060009			
18	Withdrawal from Pension Fund u/s 156B	64090201			
19	Cash Withdrawal from Bank u/s 231A	64100101			
20	Certain Banking Transactions u/s 231AA	64100201			
21	Motor Vehicle Registration Fee u/s 231B(1)	64100301			
22	Motor Vehicle Transfer Fee u/s 231B(2)	64100302			
23	Motor Vehicle Sale u/s 231B(3)	64100303			
24	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304			
25	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201			
26	Goods Transport Public Vehicle Tax u/s 234	64130001			
27	Passenger Transport Public Vehicle Tax u/s 234	64130002			

28	Private Vehicle Tax u/s 234	64130003			
29	Electricity Bill of Domestic Consumer u/s 235A	64140101			
30	Telephone Bill u/s 236(1)(a)	64150001			
31	Cellphone Bill u/s 236(1)(a)	64150002			
32	Prepaid Telephone Card u/s 236(1)(b)	64150003			
33	Phone Unit u/s 236(1)(c)	64150004			
34	Internet Bill u/s 236(1)(d)	64150005			
35	Prepaid Internet Card u/s 236(1)(e)	64150006			
36	Purchase by Auction u/s 236A	64150101			
37	Domestic Air Ticket Charges u/s 236B	64150201			
38	Sale / Transfer of Immovable Property u/s 236C	64150301			
39	Functions / Gatherings Charges u/s 236D	64150401			
40	Issuance of License to Cable Operators u/s 236F	64150601			
41	Renewal of License to Cable Operators u/s 236F	64150602			
42	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603			
43	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604			
44	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605			
45	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701			
46	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702			
47	Purchase by Retailers u/s 236H	64150801			
48	Educational Institution Fee u/s 236I	64150901			
49	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001			
50	Purchase / Transfer of Immovable Property u/s 236K	64151101			
51	Purchase of International Air Ticket u/s 236L	64151201			
52	Banking transactions otherwise than through cash u/s 236P	64151501			
53	Education related expenses remitted abroad u/s 236R	64151701			
54	Advance tax on general insurance premium u/s 236U	64151902			
55	Advance tax on life insurance premium u/s 236U	64151903			
56	Advance tax on extraction of minerals u/s 236V	64152101			
57	Advance tax on tobacco u/s 236X	64151904			
Signature:					Date

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Annex-B						1/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2018
CNIC*					NTN	
Busine						
	Sr.	Description	Code	Total Amount A	Amount Subject to Final Tax B	Amount Subject to Normal Tax C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
	5	Opening Stock	3039			
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			
	7	Salaries / Wages	3071			
	8	Fuel	3072			
	9	Power	3073			
	10	Gas	3074			
	11	Stores / Spares	3076			
	12	Repair / Maintenance	3077			
	13	Other Direct Expenses	3083			
	14	Accounting Amortization	3087			
	15	Accounting Depreciation	3088			
	16	Closing Stock	3099			
	17	Gross Profit / (Loss) [1-4]	3100			
	18	Other Revenues [Sum of 19 to 22]	3129			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
21	Others	3128				
22	Share in untaxed Income from AOP	3131				
23	Share in Taxed Income from AOP	3141				
Indirect Expenses	24	Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199			
	25	Rent	3151			
	26	Rates / Taxes / Cess	3152			
	27	Salaries / Wages / Perquisites / Benefits	3154			
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	29	Electricity / Water / Gas	3158			
	30	Communication	3162			
	31	Repair / Maintenance	3165			
	32	Stationery / Printing / Photocopies / Office Supplies	3166			
	33	Advertisement / Publicity / Promotion	3168			
	34	Insurance	3170			
	35	Professional Charges	3171			
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172			
37	Brokerage / Commission	3178				
38	Irrecoverable Debts written off	3186				
39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187				
40	Other Indirect Expenses	3180				
41	Accounting (Loss) on Sale of Intangibles	3195				
42	Accounting (Loss) on Sale of Assets	3196				
43	Accounting Amortization	3197				
44	Accounting Depreciation	3198				
45	Accounting Profit / (Loss) [17+18-24]	3200				
Signature				Date:		

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Annex-B						2/2
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)						
(Separate form should be filled for each business)						
Name*					Tax Year	2018
CNIC*					NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	

			A	B	C
	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
46					
47	Unadjusted (Loss) from Business for 2012	327011			
48	Unadjusted (Loss) from Business for 2013	327012			
49	Unadjusted (Loss) from Business for 2014	327013			
50	Unadjusted (Loss) from Business for 2015	327014			
51	Unadjusted (Loss) from Business for 2016	327015			
52	Unadjusted (Loss) from Business for 2017	327016			

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

Signature:

Date:

Annex-C						
Inadmissible / Admissible Deductions						
Name*					Tax Year	2018
CNIC*					NTN	
Sr.	Description	Code	Amount			
	1 Inadmissible Deductions [Sum of 2 to 29]	3239				
2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
4	Add Backs Provision for Diminution in Value of Investment	3203				
5	Add Backs u/s 21 (a) Cess / Rate / Tax levied on Profits / Gains	3205				
6	Add Backs u/s 21 (b) Amount of Tax Deducted at Source	3206				
7	Add Backs u/s 21 (c) Payments liable to deduction of tax at source but tax not deducted / paid	3207				
8	Add Backs u/s 21 (d) Entertainment Expenditure above prescribed limit	3208				
9	Add Backs u/s 21 (e) Contributions to Unrecognized / Unapproved Funds	3209				
10	Add Backs u/s 21 (f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210				
11	Add Backs u/s 21 (g) Fine / penalty for violation of any law / rule / regulation	3211				
12	Add Backs u/s 21 (h) Personal Expenditure	3212				
13	Add Backs u/s 21 (i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
14	Add Backs u/s 21 (j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213				
15	Add Backs u/s 21 (i) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215				
16	Add Backs u/s 21 (m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
17	Add Backs u/s 21 (n) Capital Expenditure	3217				
18	Add Backs u/s 87(1) Expenditure attributable to Non-Business Income	3218				
19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
21	Add Backs u/s 21 (o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
22	Add Backs Tax Gain on Sale of Intangibles	3225				

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23	Add Backs Tax Gain on Sale of Assets	3226	
24	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
25	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
26	Add Backs Accounting (Loss) on Sale of Assets	3236	
27	Add Backs Accounting Amortization	3237	
28	Add Backs Accounting Depreciation	3238	
29	Other Inadmissible Deductions	3234	
30	Admissible Deductions [Sum of 31 to 40]	3259	
31	Accounting Gain on Sale of Intangibles	3245	
32	Accounting Gain on Sale of Assets	3246	
33	Tax Amortization for Current Year	3247	
34	Tax Depreciation / Initial Allowance for Current Year	3248	
35	Pre-Commencement Expenditure / Deferred Cost	3250	
36	Other Admissible Deductions	3254	
37	Tax (Loss) on Sale of Intangibles	3255	
38	Tax (Loss) on Sale of Assets	3256	
39	Unabsorbed Tax Amortization for Previous Years	3257	
40	Unabsorbed Tax Depreciation for Previous Years	3258	

Signature: _____ Date: _____

Annex-D Depreciation, Initial Allowance, Amortization														
Name ¹													Tax Year	2016
CNIC ²													NTN	
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)	
			A	B	C	D	E	F		G		H	I	
1	Building (all types)	3302				100%		100%	15%		10%			
2	Ramp for Disabled Persons	330204				100%		100%	100%		100%			
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%			
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%			
5	Furniture (including fittings)	330303				100%		100%	0%		15%			
6	Technical / Professional Books	330304				100%		100%	25%		15%			
7	Below ground installations of mineral oil concerns	330305				100%		100%	25%		100%			
8	Offshore installations of mineral oil concerns	330306				100%		100%	25%		20%			
9	Office Equipment	330307				100%		100%	25%		15%			
10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%		15%			
11	Motor Vehicle (not plying for hire)	33041				100%		100%	0%		15%			
12	Motor Vehicle (plying for hire)	33042				100%		100%	25%		15%			
13	Ships	33043				100%		100%	25%		15%			
14	Aircrafts / Aero Engines	33044				100%		100%	25%		30%			
15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%			
Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization									
		A	B	C	D									
16	Intangible	3305												
17	Intangible	3305												
18	Intangible	3305												
19	Expenditure providing Long Term Advantage / Benefit	330516												
20	Tax Amortization for Current Year	3247												
21	Pre-Commencement Expenditure	3306												

Signature: _____ Date: _____

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Annex-E								
Name*						Tax Year	2018	
CNIC*						NTN		
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable	
			A	B	C	D	E	
Minimum Tax Chargeable	1	Minimum Tax Chargeable [Col.E Sum of 2 to 6]						
	2	Import of Edible Oil u/s 148 @5.5%	64010161					
	3	Import of Packing Material u/s 148 @5.5%	64010181					
	4	Import of Plastic Raw Material u/s 148 @ 1.75%	64010081					
	5	Payment for Services u/s 153(1)(b) @1%	64060152					
	6	Payment for Services u/s 153(1)(b) @2%	64060154					
	7	Payment for Services u/s 153(1)(b) @10%	64060170					
	8	Payment for Services u/s 153(1)(b) @15%	64060180					
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	
			A	B	C	D	E	
Option out of PTR	9	Import u/s 148 @1%	64010052					
	10	Import u/s 148 @2%	64010054					
	11	Import u/s 148 @3%	64010056					
	12	Import u/s 148 @4.5%	64010058					
	13	Import u/s 148 @8%	64010062					
	14	Payment for Goods u/s 153(1)(a) @1%	64060052					
	15	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
	16	Payment for Goods u/s 153(1)(a) @4.5%	64060059					
	17	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
	18	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
	19	Fee for Export related Services u/s 153(2) @1%	64060352					
	20	Export Proceeds u/s 154(1) @1%	64070054					
	21	Foreign Indenting Commission u/s 154(2)	64070151					
	22	Sale Proceeds of goods to exporter u/s 154(3)	64070152					
	23	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153					
	24	Contract Payments to indirect exporter u/s 154(3B)	64070154					
	25	Export Proceeds u/s 154(3C)	64070155					
	26	Commission / Discount on petroleum products u/s 156A @12%	64090151					
	27	Brokerage / Commission u/s 233 @8%	64120066					
	28	Brokerage / Commission u/s 233 @10%	64120070					
	29	Brokerage / Commission u/s 233 @12%	64120074					
	Signature:						Date:	

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Annex-F				
Personal Expenses				
Name*			Tax Year	
CNIC*			2018	
	Sr.	Description	Code	
			Amount	
Personal Expenses	1	Personal Expenses [Sum of 2 to 16 minus 17]	7089	
	2	Rent	7051	
	3	Rates / Taxes / Charge / Cess	7052	
	4	Vehicle Running / Maintenance	7055	
	5	Travelling	7056	
	6	Electricity	7058	
	7	Water	7059	
	8	Gas	7060	
	9	Telephone	7061	
	10	Asset Insurance / Security	7066	
	11	Medical	7070	
	12	Educational	7071	
	13	Club	7072	
	14	Functions / Gatherings	7073	
	15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
	16	Other Personal / Household Expenses	7087	
	17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088	
	CNIC No.	Name*		
18				
19				
20				
21				
Signature:			Date:	

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								1/4	
Name*							Tax Year	2018	
CNIC*							NTN		
Residen									
Business									
Agricultural Property	1 Agricultural Property [Sum of 1 i to 1 x]							7001	
		<i>Form (Irrigated / Unirrigated / Uncultivable)</i>	<i>Mauza / Village / Chak No.</i>	<i>Tehsil</i>	<i>District</i>	<i>Area (Acre)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i							7001	
	ii							7001	
	iii							7001	
	iv							7001	
	v							7001	
	vi							7001	
	vii							7001	
	viii							7001	
	ix							7001	
x							7001		
Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]							7002	
		<i>Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)</i>	<i>Unit No. / Complex / Street / Block / Sector</i>	<i>Area / Locality / Road</i>	<i>City</i>	<i>Area (Marla / sq. yd.)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i							7002	
	ii							7002	
iii							7002		
Residential, Commercial	iv							7002	
	v							7002	
	vi							7002	
	vii							7002	
	viii							7002	
	ix							7002	
	x							7002	
	3 Business Capital							7003	
	<i>Enter name, share percentage & capital amount in each AOP</i>						<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i								7003
ii								7003	
iii								7003	
i	<i>Enter consolidated capital amount of all Sole Proprietorships</i>						100%	7003	
4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]							7004		
	<i>Description</i>							<i>Code</i>	<i>Value at Cost</i>
i								7004	
ii								7004	
iii								7004	
iv								7004	
Signatures:							Date:		
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								2/4	
Name*							Tax Year	2018	
CNIC*							NTN		

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Animal	5 Animal (Non-Business) [Sum of 5 i to 5 iv]				7005	
	<i>Description</i>				Code	Value at Cost
	i	Livestock			7005	
	ii	Pet			7005	
	iii	Unspecified			7005	
iv	Unspecified			7005		
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006	
		<i>Form</i>	<i>Account / Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	Code
	i	Account				7006
		Current				7006
		Current				7006
		Fixed Deposit				7006
		Fixed Deposit				7006
		Profit / Loss Sharing				7006
		Profit / Loss Sharing				7006
		Saving				7006
		Saving				7006
	ii	Annuity				7006
	iii	Bond				7006
	iv	Certificate				7006
	v	Debenture				7006
	vi	Deposit				7006
		Term Deposit				7006
		Term Deposit				7006
	vii	Fund				7006
	viii	Instrument				7006
ix	Insurance Policy				7006	
x	Security				7006	

Motor Vehicle	xi	Stock / Share				7006	
	xii	Unit				7006	
	xiii	Others				7006	
	7 Debt (Non-Business) [Sum of 7 i to 7 vii]				7007		
		<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	Code	Value at Cost
	i	Advance				7007	
	ii	Debt				7007	
	iii	Deposit				7007	
	iv	Prepayment				7007	
	v	Receivable				7007	
	vi	Security				7007	
	vii	Others				7007	
	8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008		
	<i>Form (Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	Code	Value at Cost	
i					7008		
ii					7008		
iii					7008		
iv					7008		
v					7008		
vi					7008		
vii					7008		
viii					7008		

Signatures:

Date:

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001				3/4
Name*		Tax Year	2018	
CNIC*		NTN		
Precious Possession	9	Precious Possession [Sum of 9 i to 9 iii]	7009	
		<i>Description</i>	Code	Value at Cost
	i	Antique / Artifact	7009	
	ii	Jewelry / Ornament / Metal / Stone	7009	
	iii	Others (Specify)	7009	
Household Effect	10	Household Effect [Sum of 10 i to 10 iv]	7010	
		<i>Description</i>	Code	Value at Cost
	i	Unspecified	7010	
	ii	Unspecified	7010	
	iii	Unspecified	7010	
Personal Item	11	Personal Item [Sum of 11 i to 11 iv] *	7011	
		<i>Description</i>	Code	Value at Cost
	i	Unspecified	7011	
	ii	Unspecified	7011	
	iii	Unspecified	7011	
Cash	12	Cash (Non-business) [Sum of 12 i to 12 x]	7012	
		Notes & Coins	7012	

Any Other Asset	13	Any Other Asset [Sum of 13 i to 13 iv]	7013	
		<i>Description</i>	Code	Value at Cost
	i		7013	
	ii		7013	
	iii		7013	
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		<i>Description</i>	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
Assets outside Pakistan	15	Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16	*Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
		<i>Description</i>	Code	Value at Cost
	i		7016	
	ii		7016	
	17	Total Assets [15+16]	7019	

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

Signatures:

Date:

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4	
Name*					Tax Year	2018	
CNIC*					NTN		
Loan	18 Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]					7021	
		<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	<i>Code</i>	<i>Value at Cost</i>	
	i	Advance			7021		
	ii	Borrowing			7021		
	iii	Credit			7021		
	iv	Loan			7021		
	v	Mortgage			7021		
	vi	Overdraft			7021		
	vii	Payable			7021		
	viii	Others			7021		
	19 Total Liabilities					7029	
of Net Assets	20 Net Assets Current Year [17-19]					703001	
	21 Net Assets Previous Year					703002	
	22 Increase / Decrease in Assets [20-21]					703003	
	23 Inflows [Sum of 23 (i) to 23(x)]					7049	
	i	Income declared as per Return for the year subject to normal tax				7031	
	ii	Income declared as per Return for the year exempt from tax				7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax				7033	
	iv	Adjustments in Income Declared as per Return for the year				7034	

Reconciliation c	vi	Foreign Remittance	7035		
	vii	Inheritance	7036		
	viii	Gift	7037		
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
	x	Others	7048		
	24 Personal Expenses [Transfer from Sr.1 Annex-F]			7089	
	25 Outflows [Sum of 25 (i) to 25 (iii)]			7099	
	i	Gift	7091		
	ii	Loss on Disposal of Assets	7092		
	iii	Others	7098		
26 Unreconciled Amount [23-24-25]			703000		
Disposed Assets	27 Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]			703004	
		<i>Description</i>	<i>Code</i>	<i>Value at Cost</i>	
	i		703004		
ii		703004			
Verification	I, _____, CNIC No. _____, in my capacity				
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2017 & of my personal expenditure for the year ended 30.06.2017 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.				
Signatures:			Date:		

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Instructions for Filing in Return Form & Wealth Statement		
Form	Instructions	
General	The following persons are required to furnish a return of income for a tax year: (a) Every company; (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000; (c) Every non-profit organization as defined in clause (36) of section 2; (d) Every welfare institution approved under clause (58) of Part I of the Second Schedule; (e) Every person who has been charged to tax in respect of any of the two preceding tax years; (f) Every person who claims a loss carried forward under this Ordinance for a tax year; (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory; (h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area; (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area; (j) Every person who owns a motor vehicle having engine capacity above 1000 CC; (k) Every person who has obtained National Tax Number; (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand; (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan; (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year; (o) Every individual & AOP deriving property income exceeding Rs. 200,000	
	The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1): (a) Return on which CNIC is missing or incorrect or invalid; (b) Return on which mandatory fields marked by * are empty; (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001); (d) Return which is not filed in the prescribed Form; (e) Return which is not filed in the prescribed mode.	
	Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & income subject to fixed / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed.	
	Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved.	
	Individuals, including members of AOPs or directors of Companies must file Wealth Statement.	
	Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (https://iris.fbr.gov.pk/infosys/public/xplogn.xhtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants, Individuals having income under the head Salary & Individuals declaring taxable income of one million and more or turnover or receipts exceeding fifty million. However, all others are also encouraged to electronically file Return; Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk .	
	Taxpayers may seek guidance through the following modes: By calling Helpline 0800 00 227, 051 111-227-227 By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk	
	Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk .	
	IT-1B	Only Foreign Income (Not Loss) should be declared.
	IT-2	Only Agriculture Income (Not Loss) should be declared.
IT-1B	Tax Credits include Tax Credits for the following:	
IT-2		
	Share in Taxed Income from AOP; Charitable Donations u/s 61; Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62; Life Insurance Premium (only for Resident Individual deriving income from Salary / Business) u/s 62; Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / NADRA deriving income from Salary / Business) u/s 63.	
Annex-E	Taxpayers wanting to opt out of Final Tax Regime (FTR) u/c (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.	
Annex-F	Only Personal / Household (Non-Business) expenses should be declared.	
Annex-F	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.	
Wealth Statement	If rows provided in any segment are inadequate, additional rows may be inserted.	
Wealth Statement	All assets must be declared at cost, including ancillary expenses.	
Wealth Statement	If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.	
Wealth Statement	If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.	
Wealth Statement	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.	
Wealth Statement	Assets created, whether in Pakistan or abroad, in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you, (Benami Assets).	
Wealth Statement	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value.	

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PART-II-M

Electronic Return for AOPs for Tax Year 2018

File Save Submit Cancel Print									
Tax: 11411 (Return of Income filed voluntarily for complete year)								Transaction Date:	
Name:								Registration No:	
Period:								Submission Date:	
Tax Year: 2018		Valid Until:		Due Date:		Document Date:		Submission Date:	
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Atribute	Verification
Property									
Receipts / Deductions									
Business									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
Calculate Import Previous Return									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
Income / (Loss) from Property	2000								
Total Receipts from Property	2009								
Rent Received or Receivable	2001								
1/10th of amount not adjustable against Rent	2002								
Forfeited Deposit under a Contract for Sale of Property	2003								
Total Deductions from Property	2009								
Other Deductions against Rent	2008								

Property									
Business									
Manufacturing / Trading Items									
Other Revenues									
Management, Administrative, Selling & Financial Expenses									
Inadmissible / Adjustable Deductions									
Adjustments									
Business Assets / Equity / Liabilities									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
Calculate Import Previous Return									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
Income / (Loss) from Business	3000								
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3025								
Gross Revenue (excluding Sales Tax, Federal Excise)	3000								
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3049								
Cost of Sales / Services	3030								
Opening Stock	3039								
Net Purchases (excluding Sales Tax, Federal Excise)	3056								
Salaries / Wages	3071								
Fuel	3072								
Power	3073								
Gas	3074								
Stores / Spares	3076								
Repair / Maintenance	3077								
Other Direct Expenses	3083								
Accounting Amortization	3087								
Accounting Depreciation	3088								
Closing Stock	3099								
Gross Profit / (Loss)	3100								

Property									
Business									
Manufacturing / Trading Items									
Other Revenues									
Management, Administrative, Selling & Financial Expenses									
Inadmissible / Adjustable Deductions									
Adjustments									
Business Assets / Equity / Liabilities									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
Calculate Import Previous Return									
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
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								

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				Calculate	Import Previous Return		
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Property							
Business							
Manufacturing / Trading Items							
Other Revenues							
Management, Administrative, Selling & Financial Expenses		Management, Administrative, Selling & Financial Expenses	3199				
		Rent	3151				
		Rates / Taxes / Cess	3152				
Inadmissible / Admissible Deductions		Salaries / Wages / Perquisites / Benefits	3154				
Adjustments		Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Business Assets / Equity / Liabilities		Electricity / Water / Gas	3156				
Capital Assets		Communication	3162				
Other Sources		Repair / Maintenance	3165				
Foreign Sources / Agriculture		Stationery / Printing / Photocopies / Office Supplies	3166				
Tax Chargeable / Payments		Advertisement / Publicity / Promotion	3168				
		Insurance	3170				
		Professional Charges	3171				
		Profit on Debt (Financial Charges / Markup / Interest)	3172				
		Brokerage / Commission	3178				
		Other Indirect Expenses	3180				
		Irrecoverable Debts Written off	3186				
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
		Accounting (Loss) on Sale of Intangibles	3195				
		Accounting (Loss) on Sale of Assets	3196				
		Accounting Amortization	3197				
		Accounting Depreciation	3198				
		Accounting Profit / (Loss)	3200				

				Calculate	Import Previous Return		
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Property							
Business							
Manufacturing / Trading Items							
Other Revenues							
Management, Administrative, Selling & Financial Expenses							
Inadmissible / Admissible Deductions		Inadmissible Deductions	3239				
Adjustments		Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Business Assets / Equity / Liabilities		Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Capital Assets		Add Backs Provision for Diminution in Value of Investment	3203				
Other Sources		Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Foreign Sources / Agriculture		Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Tax Chargeable / Payments		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(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(j) 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				

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Add Backs (in 21(p) 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 Pre-Commencement Expenditure / Deferred Cost	3230				
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	3250				
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				

		Calculate		Import Previous Return	
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				
Unadjusted (Loss) from Business for 2017	327017				

		Calculate		Import Previous Return	
Description	Code	Amount			Action
Total Assets	3349				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (excluding fittings)	3303				
Advances / Deposits / Prepayments	3312				
Stocks / Shares / Spares	3315				
Cash / Cash Equivalents	3319				
Other Assets	3348				
Total Equity / Liabilities	3309				
Capital	3352				
Long Term Borrowings / Debt / Loan	3371				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

		Calculate		Import Previous Return	
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Gains / (Loss) from Capital Assets	4000				

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		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Faced / Final Tax	Amount Subject to Normal Tax	Action
Property		Income / (Loss) from Other Sources	5006				
Business		Receipts from Other Sources	5009				
Capital Assets		Royalty	5002				
Other Sources		Profit on Debt (Interest, Yield, etc)	5003				
Receipts / Deductions		Bonus / Bonus Shares	5012				
Foreign Sources / Agriculture		Other Receipts	5028				
Tax Chargeable / Payments		Ground Rent	5004				
		Rent from sub-lease of Land or Building	5005				
		Rent from lease of Building with Plant and Machinery	5006				
		Annuity / Pension	5007				
		Difference in value of immovable property determined under section 69 and value recorded by the authority registering or effecting the transfer i.e. 11(4)(c)	5018				
		Deductions from Other Sources	5009				
		Other Deductions	5008				

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Faced / Final Tax	Amount Subject to Normal Tax	Action
Property		Foreign Income	6000				
Business							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Foreign Sources							
Agriculture							
Tax Chargeable / Payments							

		Calculate		Import Previous Return		
		Description	Code	Amount		Action
Property		Agriculture Income	6100			
Business		Agriculture Income Tax	6091			
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						

		Calculate		Import Previous Return			
		Description	Code	Total	Inadmissible	Admissible	Action
Property		Deductible Allowances	9000				
Business		Zakat i/s 69	9001				
Capital Assets		Widow's Welfare Fund i/s 66A	9002				
Other Sources		Profit on Debt etc. i/s 80C	9007				
Foreign Sources / Agriculture		Charitable Donations i/s 81, Part I, 2nd Schedule	9004				
Tax Chargeable / Payments							
Deductible Allowances							
Tax Credits							
Adjustable Tax							
Final / Faced / Minimum / Average / Relevant / Reduced Tax							
Computations							

		Calculate		Import Previous Return			
		Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Property		Tax Credits	9209				
Business		Tax Credit for Charitable Donations i/s 61	9211				
Capital Assets		Tax Credit for Investment in Shares, Sukkas and Life Insurance Premium i/s 42	9212				
Other Sources		Tax Credit for Investment in Health Insurance i/s 62A	9212A				
Foreign Sources / Agriculture		Tax Credit i/s 103	9220				
Tax Chargeable / Payments		Tax Credit for Trust / Welfare Institutes / Non-Profit Organization i/s 100C	9223				
Deductible Allowances		Surrender of Tax Credit on Investments in Shares disposed off before time limit	9228				
Tax Credits							
Adjustable Tax							
Final / Faced / Minimum / Average / Relevant / Reduced Tax							
Computations							

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	Description	Code	Calculate		Import Previous Return	
			Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Property						
Business						
Capital Assets						
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments	Adjustable Tax	642000				
Deductible Allowances	Import us 148 @1%	6401002				
Tax Credits	Import us 148 @2%	6401004				
Adjustable Tax	Import us 148 @3%	6401006				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import us 148 @4.5%	6401009				
Computations	Import us 148 @5.5%	6401011				
	Import us 148 @6%	6401012				
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(2)	6425007				
	Profit on Debt to a Non-Resident us 152(2)	6425008				+
	Payment for Goods to a PE of a Non-Resident us 152(2A)(a) / Division II, Part III, 1st Schedule	6425009				
	Payment for Transport Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part III, 1st Schedule	6425010				
	Payment for Other Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part III, 1st Schedule	6425011				
	Payment for Contracts to a PE of a Non-Resident us 152(2A)(c) / Division II, Part III, 1st Schedule	6425012				
	Payment for Goods us 153(1)(a) @1%	6426002				
	Payment for Goods us 153(1)(a) @1.5%	6426003				
	Payment for Goods us 153(1)(a) @2.5%	6426005				
	Payment for Goods us 153(1)(a) @4.5%	6426009				
	Cash Withdrawal from Bank us 231A	6410010				+

	Certain Banking Transactions us 231AA	6410020				+
	Motor Vehicle Registration Fee us 231B(1)	6410030				+
	Motor Vehicle Transfer Fee us 231B(2)	6410032				+
	Motor Vehicle Sale us 231B(3)	6410033				+
	Motor Vehicle Leasing us 231B(1A) @4%	6410034				+
	Margin Financing, Margin Trading or Securities Lending us 233AA	6412020				
	Goods Transport Public Vehicle Tax us 234	6413001				+
	Passenger Transport Public Vehicle Tax us 234	6413002				+
	Private Vehicle Tax us 234	6413003				+
	Telephone Bill us 236(1)(a)	6415001				+
	Cellphone Bill us 236(1)(a)	6415002				+
	Prepaid Telephone Card us 236(1)(b)	6415003				+
	Phone Unit us 236(1)(c)	6415004				+
	Internet Bill us 236(1)(d)	6415005				+
	Prepaid Internet Card us 236(1)(e)	6415006				+
	Purchase by Auction us 236A	6415010				
	Domestic Air Ticket Charges us 236B	6415020				
	Sale / Transfer of Immovable Property us 236C	6415030				
	Tax Deducted us 236C where property purchased & sold within Tax Year	6415032				
	Tax Deducted us 236C where property purchased prior to current Tax Year	6415033				
	Functions / Gatherings Charges us 236D	6415040				
	Issuance of License to Cable Operators us 236F	6415060				
	Renewal of License to Cable Operators us 236F	6415062				
	Issuance of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F	6415063				
	Renewal of License to IPTV, FM Radio, MMS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights us 236F	6415064				
	Screening of Foreign TV drama serial or play (other than in english) us 236F	6415065				
	Purchase of other commodities by Distributors / Dealers / Wholesalers us 236G	6415070				
	Purchase of Fertilizer by Distributors / Dealers / Wholesalers us 236G	6415072				
	Purchase by Retailers us 236H	6415080				
	Issuance / Renewal of License to Dealers / Commission Agents / Agents us 236J	6415100				
	Purchase / Transfer of Immovable Property us 236K	6415110				
	Purchase of International Air Ticket us 236L	6415120				
	Banking transactions otherwise than through cash us 236P	6415150				
	Education related expenses remitted abroad us 236R	6415170				
	Advance tax on general insurance premium us 236U	6415190				
	Advance tax on life insurance premium us 236U	6415193				
	Advance tax on extraction of minerals us 236V	6415194				
	Advance tax on tobacco us 236X	6415210				

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	Description	Code	Receipts / Value		Tax Collected / Deducted		Tax Chargeable	Action
Property								
Business								
Capital Assets								
Other Sources								
Foreign Sources / Agriculture								
Tax Chargeable / Payments								
Deductible Allowances	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001						
Tax Credits	Import u/s 148 @1%	64010052						
Adjustable Tax	Import u/s 148 @2%	64010054						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import u/s 148 @3%	64010056						
Computations	Import u/s 148 @4.5%	64010058						
	Import u/s 148 @5.5%	64010061						
	Import u/s 148 @5%	64010062						
	Import u/s 148 @1.75%	64010081						
	Import u/s 148 @2.75%	64010062						
	Import u/s 148 @4.125%	64010063						
	Import of E & B Oil u/s 148 @5.5%	64010161						
	Import of Packing Material u/s 148 @5.5%	64010181						
	Dividend u/s 150 @7.5%	64020052						
	Dividend u/s 150 @10%	64020053						
	Dividend u/s 150 @12.5%	64020054						
	Dividend u/s 150 @15%	64020055						
	Return on Investment in Sukuk u/s 5AA	64030098						
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099						
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051						
	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						
	Profit on Debt u/s 153(2) / u/s 54, Part I, 2nd Schedule	64060096						
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64060097						
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64060098						
	Payment for foreign produced commodities to a Non-Resident u/s 152A	64060100						
	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) @4.5%	64060058						
	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) @2%	64060154						
	Payment for Services u/s 153(1)(b) @10%	64060170						
	Receipts from Contracts u/s 153(1)(c) @7.5%	64060205						
	Receipts from Contracts u/s 153(1)(c) @10%	64060270						
	Fee for Export related Services u/s 153(2) @1%	64060352						
	Export Proceeds u/s 154(1) @1%	64070094						
	Foreign Indenting Commission u/s 154(2)	64070151						
	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						
	Income from property u/s 15(9)	64080052						
	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	64090096						
	Commission / Discount on petroleum products u/s 156A @12%	64090151						
	Brokerage / Commission u/s 233 @5%	64120050						
	Brokerage / Commission u/s 233 @8%	64120096						
	Brokerage / Commission u/s 233 @10%	64120070						
	Brokerage / Commission u/s 233 @12%	64120074						
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120151						
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120152						
	CNG Station Gas Bill u/s 234A	64130151						
	Tax collected u/s 235 from CNG station	64130152						
	Electricity Bill of Commercial Consumer u/s 235	64140051						
	Electricity Bill of Industrial Consumer u/s 235	64140052						
	Lease of rights to collect tolls u/s 236A(3)	64150102						
	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351						
	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236M	64151451						
	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151551						
	Rent of Machinery and equipment u/s 236Q (2)	64151652						
	Dividend Specie u/s 236S @7.5%	64151802						
	Dividend Specie u/s 236S @10%	64151803						
	Dividend Specie u/s 236S @12.5%	64151804						
	Dividend Specie u/s 236S @15%	64151807						
	Advance tax on registering or affecting transfer of immovable property u/s 236W	64151951						
	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051						
	Capital Gains on Immovable Property u/s 37(1A) @3.5%	64220052						
	Capital Gains on Immovable Property u/s 37(1A) @8%	64220053						
	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054						

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Capital Gains on Immovable Property u/s 37(1A) @10%	6422005					
Capital Gains on immovable property u/s 37(1A) @3.75%	6422057					
Capital Gains on Securities u/s 37A @0%	64229151					
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64229153					
Capital Gains on Securities u/s 37A @7.5%	64229157					
Capital Gains on Securities u/s 37A @10%	64229158					
Capital Gains on Securities u/s 37A @12.5%	64229155					
Capital Gains on Securities u/s 37A @15%	64229156					
Purchase of Locally Produced Crude Oil u/s 148(A)	64210052					
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/s (43C) / (43E), Part IV, 2nd Schedule	64320051					
Receipts from Shipping Business of a resident person u/s 7A	64310055					
Profit on debt u/s 7B	64310056					*
Fee for Transport Services outside Pakistan u/s (3), Part II, 2nd Sch @1%	64310061					
Fee for Advertising services by electronic and print media outside Pakistan u/s (3), Part II, 2nd Sch @0.75%	64310062					
Fee for Other Services outside Pakistan u/s (3), Part II, 2nd Sch @5%	64310063					
Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule @ 3.75%	64310071					

		Calculate	Import Previous Return
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
Income / (Loss) from Property	3000		
Income / (Loss) from Business	3000		
Gains / (Loss) from Capital Assets	4000		
Income / (Loss) from Other Sources	5000		
Foreign Income	6000		
Agriculture Income	6100		
Total Income	6000		
Deductible Allowances	6009		
Share of Partner/ Company in Income of AOP	9011		
Taxable Income	9100		
Tax Chargeable	9200		
Minimal Income Tax	920000		
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100		
WWF	920900		
Tax Credits	9229		
Turnover / Tax Chargeable u/s 113 @0.2%	923152		
Turnover / Tax Chargeable u/s 113 @0.25%	923163		
Turnover / Tax Chargeable u/s 113 @0.5%	923155		
Turnover / Tax Chargeable u/s 113 @1.25%	923158		
Income / Super Tax Chargeable	923181		
Difference of Minimum Tax Chargeable u/s 235C (2)(Provision)	923186		
Difference of Minimum Tax Chargeable u/s 148(E) / 153(3)(b)	923192		
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193		
Difference of Minimum Tax Chargeable u/s 113	923194		
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198		
Refund Adjustment of Other Year(s) against Demand of this Year	923199		
Withholding Income Tax	9281		
Advance Income Tax	9282		
Advance Income Tax u/s 147(5B)	92821		
Advance Income Tax u/s 147(A)	92822		
Admitted Income Tax	9283		
Demand Income Tax	9284		
Refundable Income Tax	9219		

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Description		Code	WDV (BP)	Remaining Useful Life	Extent of Use	Amortization	Action		
	Intangible	3200					+		
	Expenditure providing Long Term Advantage / Benefit	3301B							
	Pre-Commencement Expenditure	3301							

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
Description		Code	WDV (BP)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
	Building (all tracts)	3302										
	Ramp for Disabled Persons	330201										
	Plant / Machinery (not otherwise specified)	330201										
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302										
	Furniture (including fittings)	330303										
	Technical / Professional Equip	330304										
	Below ground installations of mineral Oil concerns	330305										
	Offshore Installations of mineral Oil concerns	330306										
	Office Equipment	330307										
	Machinery / Equipment eligible for 1st Year Allowance	330308										
	Motor Vehicle (not plying for hire)	33041										
	Motor Vehicle (plying for hire)	33042										
	Steep	33043										
	Aircrafts / Aero Engines	33044										

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Final Periodic Return
Description	Code	Receipts / Value	Tax Collected / Debited / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Credit or Chargeable)	Action			
Import of plastic fan materials under FCT heading 29.01 to 29.12 us 148	5401001										
Import of Goods Us 148 @8%	5401001										
Import of Plastic Systems Us 148 @8.5%	5401001										
Payment for Services us 153(100) @8%	5400010										
Payment for Services us 153(100) @8%	5400010										
Payment for Services us 153(100) @8%	5400010										
Payment for Services us 153(100) @8%	5400010										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Final Periodic Return
Description	Code	Receipts / Value	Tax Collected / Debited / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Credit or Chargeable)	Action			
Imports Us 148 @8%	5401002										
Imports us 148 @8%	5401004										
Imports us 148 @8%	5401004										
Imports us 148 @8%	5401004										
Imports us 148 @8%	5401004										
Imports us 148 @8%	5401002										
Payment for Goods us 153(100) @8%	5400002										
Payment for Goods us 153(100) @8.5%	5400003										
Payment for Goods us 153(100) @8.0%	5400009										
Receipt from Contracts us 153(100) @7.5%	5400009										
Receipt from Contracts us 153(100) @10%	5400020										
Fee for Export related Services us 153(2) @7%	5400002										
Export Proceeds us 154(1) @1%	5407014										
Foreign Indenting Commission us 154(2)	5407010										
Sale Proceeds of goods to export us 154(3)	5407012										
Sale Proceeds of goods by industrial undertaking us 154(3A)	5407013										
Contract Payments to subcontractor us 154(3)	5407014										
Export Proceeds us 154(3)	5407014										
Commission / Discount on premium credits us 155A @12%	5409015										
Brokerage / Commission us 233 @8%	5412006										
Brokerage / Commission us 233 @10%	5412009										
Brokerage / Commission us 233 @12%	5412014										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Final Periodic Return
CPR No.	Date	Amount	Code	Description	Annual	Tax Year	Action				
No records found.											
Head Wise Summary						Account					
No records found.											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Final Periodic Return
Registration No.	Proprietor/Member/Partner Name	% in Capital	Capital Amount	Action							
No records found.											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Final Periodic Return
Code	Description	File	Action								
No records found.											

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Final Periodic Return
Attributes	Value	Action									
Business Sector-1		+									
Business Sector-2		+									
Business Sector-3		+									
Business Sector-4		+									
Business Sector-5		+									
Residence Status		+									
Special Tax Rate for Dividend covered under ADDT											
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT											
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT											
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT											
Professional AOP Firm defined under Part-I of the First Schedule		+									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
I, _____ CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.								
Verify Pin _____								

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CHAPTER - XIX MISCELLANEOUS

1[PART-II-N

Electronic Return for Companies for Tax Year 2018

Task: 19(11) Return of income filed voluntarily for complete year										Transaction Date	
Name: _____										Registration No. _____	
Period: _____ Tax Year: 2018										Document Date: _____	
Vaidi Lipi: _____										Sub Mission Code: _____	
Payment: _____										Company Director: _____	
Attachment: _____										Attribution: _____	
Verification: _____										Calculation: _____	
Import Previous Return: _____											
Property	Receipts / Deductions	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action				
		Income / (Loss) from Property	2000								
		Total Receipts from Property	2000								
		Rent Received or Receivable	2001								
		1/100th 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	2005								
		Use of Rent of Building for Repairs	2011								
		Insurance Premium	2012								
		Local Rate / Tax / Charge / Cess	2013								
		Ground Rent	2014								
		Profit on Capital borrowed for Investment in Property	2015								
		Share in Rental Income Paid to HFC / Banks	2016								
		Rent Collection Expenditure	2017								
		Legal Service Charge	2018								
		Amount claimed as Irrecoverable Rent	2019								
		Payment of Liabilities treated as Income	2019								
		Other Deductions against Rent	2019								

Business	Manufacturing / Trading Items	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action				
	Other Reversals	Income / (Loss) from Business	3000								
	Management, Administrative, Selling & Financial Expenses	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029								
	Inadmissible / Admissible Deductions	Gross Revenue (excluding Sales Tax, Federal Excise)	3009								
	Adjustments	Gross Domestic Sales / Services Fee	3004								
	Business Assets / Equity / Liabilities	Gross Exports Sales / Services Fee	3006								
	Transactions > PKR 50 Million with Non-Resident Associates	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019								
	Capital Assets	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011								
	Other Source	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012								
	Foreign Source / Agriculture	Relates / Duty Drawbacks	3070								
	Tax Chargeable / Payments	Cost of Sales / Services	3030								
		Opening Stock	3035								
		Domestic Raw Material / Components Opening Balance	3035								
		Import Raw Material / Components Opening Balance	3036								
		Stores / Spares Opening Balance	3037								
		Fuel Opening Balance	3038								
		Work in Progress 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								

¹ New Part-II-N added through SRO 1357(I)/2018 dated 9th November, 2018

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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	3069				
Salaries / Wages	3071				
Power	3073				
Gas	3074				
Repair / Maintenance	3077				
Insurance	3080				
Royalty	3081				
Fee for Technical Services	3082				
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	3064				
Self Manufactured Finished Goods Closing Balance	3063				
Domestic Finished Goods Closing Balance	3061				
Import Finished Goods Closing Balance	3062				
Gross Profit / (Loss)	3169				

	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Business						
Manufacturing / Trading Items						
Other Revenues	Other Revenues	3123				
Management, Administrative, Selling & Financial Expenses	Fee for Technical / Professional Services	3101				
	Fee for Other Services	3102				
Inadmissible / Admissible Deductions	Profit on Debt	3109				
Adjustments	Royalty	3107				
Business Assets / Equity / Liabilities	Licence / Franchise Fee	3108				
Transactions > PKR 50 Million with Non-Resident Associates	Accounting Gain on Sale of Intangibles	3115				
	Accounting Gain on Sale of Assets	3116				
Capital Assets	Others	3128				
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						

	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Final Tax	Amount Subject to Normal Tax	Action
Business						
Manufacturing / Trading Items						
Other Revenues	Management, Administrative, Selling & Financial Expenses	3199				
Management, Administrative, Selling & Financial Expenses	Rent	3151				
	Rates / Taxes / Cess	3152				
Inadmissible / Admissible Deductions	Salaries / Wages / Perquisites / Benefits	3154				
Adjustments	Traveling / Conveyance / Vehicle Running / Maintenance	3155				
Business Assets / Equity / Liabilities	Electricity / Water / Gas	3153				
Transactions > PKR 50 Million with Non-Resident Associates	Construction	3162				
Capital Assets	Repair / Maintenance	3153				
Other Sources	Stationery / Printing / Photocopies / Office Supplies	3168				
Foreign Sources / Agriculture	Advertisement / Publicity / Promotion	3163				
Tax Chargeable / Payments	Insurance	3170				
	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Donation / Charity	3174				
	Brokerage / Commission	3176				
	Other Indirect Expenses	3183				
	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 Investments	3193				
	Irrecoverable Debts Written off	3195				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
	Accounting (Loss) on Sale of Intangibles	3195				
	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	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions	Inadmissible Deductions	3239				
Adjustments	Add Backs us 29(2) Provision for Doubtful Debts	3201				
Business Assets / Equity / Liabilities	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Transactions > PKR 50 Million with Non-Resident associates	Add Backs Provision for Diminution in Value of Investment	3203				
Capital Assets	Add Backs us 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Other Sources	Add Backs us 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Foreign Sources / Agriculture	Add Backs us 21(b) Amount of Tax Deducted at Source	3206				
Tax Chargeable / Payments	Add Backs us 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
	Add Backs us 21(d) Entertainment Expenditure above prescribed limit	3208				
	Add Backs us 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
	Add Backs us 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
	Add Backs us 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
	Add Backs us 21(h) Personal Expenditure	3212				
	Add Backs us 21(i) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
	Add Backs us 21(j) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
	Add Backs us 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
	Add Backs us 21(n) Capital Expenditure	3217				
	Add Backs us 21(o) Expenditure attributable to Non-Business Income	3218				
	Add Backs us 34(d) Liabilities allowed previously as deduction not Paid within three years	3219				
	Add Backs us 100C(1)(b) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare institutions	3221				
	Add Backs us 28(1)(b) Lease Rental not admissible	3229				
	Add Backs us 21(c) 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	3229				
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
	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				
	Accounting Gain on Sale of Intangibles	3245				
	Accounting Gain on Sale of Assets	3246				
	Tax Amortization for Current Year	3247	0		0	
	Tax Depreciation / Initial Allowance for Current Year	3248	0		0	
	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				

	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Adjustments	Unadjusted (Loss) from Business for 2012	327012				
Business Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2013	327013				
Transactions > PKR 50 Million with Non-Resident associates	Unadjusted (Loss) from Business for 2014	327014				
Capital Assets	Unadjusted (Loss) from Business for 2015	327015				
Other Sources	Unadjusted (Loss) from Business for 2016	327016				
Foreign Sources / Agriculture	Unadjusted (Loss) from Business for 2017	327017				
Tax Chargeable / Payments						

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Business	Description	Code	Amount		Action
Manufacturing / Trading Items	Total Assets	3349			
Other Revenues	Land	3301			
Management, Administrative, Selling & Financial Expenses	Building (all types)	3302			
Inadmissible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (including fittings)	3303			
Adjustments	Motor Vehicle	3304			
Business Assets / Equity / Liabilities	Intangible	3305			
Transactions > PKR 50 Million with Non-Resident associates	Pre-Commencement Expenditure	3308			
	Capital Work in Progress	3308			
	Long Term Investments	3311			
Capital Assets	Advances / Deposits / Prepayments	3312			
Other Sources	Trade Debtors / Receivables	3313			
Foreign Sources / Agriculture	Inventories	3314			
Tax Chargeable / Payments	Stocks / Stores / Spares	3315			
	Short Term Investments	3316			
	Short Term Advances / Deposits / Prepayments	3317			
	Current Portion of Long Term Investments	3318			
	Cash / Cash Equivalents	3319			
	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	3398			

Business	Description	Code	Receipts	Payments	Action
Manufacturing / Trading Items	Total Value of Revenue Transactions with Non-Resident associates	3849			
Other Revenues	Raw Material / Components	3801			
Management, Administrative, Selling & Financial Expenses	Finished Goods	3802			
Inadmissible / Admissible Deductions	Stock in Trade	3803			
Adjustments	Others	3804			
Business Assets / Equity / Liabilities	Rent	3805			
Transactions > PKR 50 Million with Non-Resident associates	Royalty / License Fee / Franchise Fee	3806			
Capital Assets	Intangibles	3807			
Other Sources	Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808			
Foreign Sources / Agriculture	Fee for Engineering / Technical / Construction Services	3809			
Tax Chargeable / Payments	Fee for Research / Development Services	3810			
	Commission	3811			
	Profit on Debt (Financial Charges / Markup / Interest)	3812			
	Dividend (Common / Preferred Stock / Deemed Dividend)	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			

Property	Description	Code	Total Amount	Amount exempt from tax / Subject to FBR tax	Amount Subject to Normal tax	Action
Business <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Capital Assets <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Long Term						
Short Term						
Adjustments	Consideration Received on Disposal of Capital Assets Held Long Term	4009				
Other Sources	Cost of Acquisition of Capital Assets held long term including Ancillary Expenses	4010				
Foreign Sources / Agriculture	Net Gain / (Loss) on a Capital Assets Held Long Term	4020				
Tax Chargeable / Payments						

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		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fined / Final Tax	Amount Subject to Normal Tax	Action
Property							
Business							
Capital Assets							
Long Term							
Short Term		Consideration of Capital Assets held Short Term	4029				
Adjustments		Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039				
Other Sources		Net Gain / (Loss) on Capital Assets held Short Term	4040				
Foreign Sources / Agriculture							
Tax Chargeable / Payments							

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fined / Final Tax	Amount Subject to Normal Tax	Action
Property							
Business							
Capital Assets							
Long Term							
Short Term		Unadjusted (Loss) from Capital Assets for 2012	409912				
Adjustments		Unadjusted (Loss) from Capital Assets for 2013	409913				
Other Sources		Unadjusted (Loss) from Capital Assets for 2014	409914				
Foreign Sources / Agriculture		Unadjusted (Loss) from Capital Assets for 2015	409915				
Tax Chargeable / Payments		Unadjusted (Loss) from Capital Assets for 2016	409916				
		Unadjusted (Loss) from Capital Assets for 2017	409917				

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fined / Final Tax	Amount Subject to Normal Tax	Action
Property							
Business							
Capital Assets							
Other Sources							
Receipts / Deductions		Income / (Loss) from Other Sources	5000				
Foreign Sources / Agriculture		Receipts from Other Sources	5029				
Tax Chargeable / Payments		Receipts	5002				
		Profit on Debt (Interest, Yield, etc)	5003				
		Ground Rent	5004				
		Rent from sub-lease of Land or Building	5005				
		Rent from lease of Building with Plant and Machinery	5006				
		Divs / Bonus Shares	5012				
		Loan, Advance, Deposit or Gift received in Cash	5016				
		Other Receipts	5025				
		Difference in value of immovable property determined under section 66 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
		Deductions from Other Sources	5009				
		Other Deductions	5008				

		Calculate		Import Previous Return			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fined / Final Tax	Amount Subject to Normal Tax	Action
Property							
Business							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture		Foreign Property Income / (Loss)	6078				
Foreign Sources		Foreign Property Income / (Loss)	6021				
Agriculture		Foreign Property Income / (Loss)	6022				
		Foreign Property Income / (Loss)	6023				
		Foreign Property Income / (Loss)	6024				
		Foreign Business Income / (Loss)	6030				
		Foreign Business Income / (Loss)	6031				
		Foreign Business Income / (Loss)	6032				
		Foreign Business Income / (Loss)	6033				
		Foreign Business Income / (Loss)	6034				
		Foreign Capital Gains / (Loss)	6040				
		Foreign Capital Gains / (Loss)	6041				
		Foreign Capital Gains / (Loss)	6042				
		Foreign Capital Gains / (Loss)	6043				
		Foreign Capital Gains / (Loss)	6044				
		Foreign Other Sources Income / (Loss)	6050				
		Foreign Other Sources Income / (Loss)	6051				
		Foreign Other Sources Income / (Loss)	6052				
		Foreign Other Sources Income / (Loss)	6053				
		Foreign Other Sources Income / (Loss)	6054				

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<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Foreign Sources / Agriculture Foreign Sources Agriculture 				Calculate	Import Previous Values
Description	Code	Amount			Action
Agriculture Income	0169				
Agriculture Income Tax	0261				

<ul style="list-style-type: none"> Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computation 				Calculate	Import Previous Values
Description	Code	Total	Reimbursable	Adjustable	Action
Deductible Allowances	5085				
Workers Welfare Fund US 635	9022				
Workers Profit Participation Fund US 636	9023				
Charitable Donations US 61, Part I and Schedule	9024				

<ul style="list-style-type: none"> Property Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computation 				Calculate	Import Previous Values
Description	Code	Highly Amount	Highly Adjust	Tax Credit	Action
Tax Credits	9229				
Tax Credit for Charitable Donations us 61	9311				
Tax Credit for Investment Generation by Manufactures us 648	9319				
Tax Credit for Non-Equity Investment Plant and Machinery us 658	9319				
BI Tax Credit for Non-Equity Investment in Plant and Machinery us 658	9319				
BI Tax Credit for Equity Investment in Plant and Machinery us 658	9319				
Tax Credit for Entitlement in Registered Stock Exchange us 650	9317				
Tax Credit for Newly Established Industrial Undertaking us 650	9318				
Tax Credit for Investment in Plant and Machinery by Existing Company us 650	9320				
Tax Credit us 650	9320				
Tax Credit for Tax / Welfare Institution / Non-Profit Organization us 650	9321				

<ul style="list-style-type: none"> Business Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computation 				Calculate	Import Previous Values
Description	Code	Receipts / Minus	Tax Collected / Deducted	Tax Chargeable	Action
Adjustable Tax	640000				
Import us 140 @ 5%	64010002				
Import us 140 @ 2%	64010004				
Import us 140 @ 1%	64010005				
Import us 140 @ 4.5%	64010000				
Import us 140 @ 5.5%	64010011				
Import us 140 @ 6%	64010012				
Paid on Debts us 61 from NFO / PO Deposits	64040001				+
Paid on Debts us 61 from Bank Accounts / Deposits	64040002				+
Paid on Debts us 61 from Government Securities	64040003				+
Paid on Debts us 61 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 650(2)	64050002				
Paid on Debt to a Non-Resident us 650(2)	64050005				+
Payment for Goods to a PE of a Non-Resident us 150(2A)(a) / Division II, Part III, 1st Schedule	64050000				
Payment for Transport Service to a PE of a Non-Resident us 150(2A)(b) / Division II, Part III, 1st Schedule	64050010				
Payment for Other Services to a PE of a Non-Resident us 150(2A)(c) / Division II, Part III, 1st Schedule	64050011				
Payment for Goods to a PE of a Non-Resident us 150(2A)(c) / Division II, Part III, 1st Schedule	64050012				
Payment for Goods us 153(1)(a) @ 1%	64050003				
Payment for Goods us 153(1)(a) @ 1.5%	64050004				
Payment for Goods us 153(1)(a) @ 2%	64050005				
Payment for Services us 153(1)(b) @ 1%					
Payment for Services us 153(1)(b) @ 1.5%					
Payment for Services us 153(1)(b) @ 2%					
Payment for Services us 153(1)(b) @ 2.5%					
Rent of Property us 155	64080001				+
Cash Withdrawal from Bank us 231A	64100101				+
Cash Banking Transactions us 231A	64100201				+
Motor Vehicle Registration Fee us 231B(1)	64100301				+
Motor Vehicle Transfer Fee us 231B(2)	64100302				+
Motor Vehicle Sale us 231B(3)	64100303				+
Motor Vehicle Leasing us 231B(1A)	64100304				+
Margin Financing, Margin Trading or Securities Lending us 231A	64120201				
Goods Transport: Public Vehicle Tax us 234	64130001				+
Passenger Transport: Public Vehicle Tax us 234	64130002				+
Private Vehicle Tax us 234	64130003				+
Electricity Bill of Commercial Consumer us 235	64140001				+
Electricity Bill of Industrial Consumer us 235	64140002				+
Telephone Bill us 236(1)(a)	64150001				+
Cellphone Bill us 236(1)(b)	64150002				+
Prepaid Telephone Card us 236(1)(c)	64150003				+
Phone List us 236(1)(d)	64150004				+

CHAPTER - XIX MISCELLANEOUS

Sale Proceeds of goods to exporter u/s 154(3)	6470152						
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	6470153						
Contract Payments to indirect exporter u/s 154(3B)	6470154						
Export Proceeds u/s 154(3C)	6470155						
Prize or Prize Fund u/s 156	6480001						
Winnings from Cranswood Puzzle u/s 158	6480002						
Winnings from Rally u/s 159	6480003						
Winnings from Lottery u/s 159	6480004						
Winnings from Quiz u/s 159	6480005						
Winnings from Game Production u/s 159	6480006						
Commission / Discount on petroleum products u/s 165A @ 12%	6480011						
Brokerage / Commission u/s 233 @ 0%	64120000						
Brokerage / Commission u/s 233 @ 0%	64120005						
Brokerage / Commission u/s 233 @ 12%	64120070						
Brokerage / Commission u/s 233 @ 12%	64120074						
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)							
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)							
CNG Station (u/s 254A)	64130151						
Tax collected U/s 233 from CNG station							
Lease of Rights to exploit tolls u/s 237A(2)	64151012						
Issuance of Bonus Shares by Companies listed on Stock Exchange u/s 238A	64151351						
Issuance of Bonus Shares by Companies not listed on Stock Exchange u/s 238B	64151401						
Payment for use of right to use industrial, commercial and scientific equipment u/s 239D (1)	64151051						
Rent of Machinery and equipment u/s 240 (2)	64151022						
Dividend Specie u/s 236S @ 7.5%	64151027						
Dividend Specie u/s 236S @ 10%	64151033						
Dividend Specie u/s 236S @ 12.5%	64151034						
Dividend Specie u/s 236S @ 20%	64151036						
Dividend Specie u/s 236S @ 15%	64151037						
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151901						
Capital Gains on immovable Property u/s 37(1A) @ 0%	64220061						
Capital Gains on immovable Property u/s 37(1A) @ 2.5%	64220062						
Capital Gains on immovable Property u/s 37(1A) @ 5%	64220063						
Capital Gains on immovable Property u/s 37(1A) @ 7.5%	64220064						
Capital Gains on immovable Property u/s 37(1A) @ 10%	64220065						
Capital Gains on immovable property u/s 37(1A) @ 3.25%	64220067						
Capital Gains on Securities u/s 37A @ 6%	64220151						
Capital Gains on Securities u/s 37A @ 7.5%	64220152						
Capital Gains on Securities u/s 37A @ 12.5%	64220157						
Capital Gains on Securities u/s 37A @ 15%	64220158						
Capital Gains on Securities u/s 37A @ corporate tax rate	64220159						
Capital Gains on Securities u/s 37A @ 4%	64220250						
Purchase of Locality Produced Edible Oil u/s 140(A)	64300003						
Fee for Cargo Services by Oil Tanker / Goods Transport Contractor u/s 453D/453E, Part N, 2nd Schedule	64300001						
Receipts from Shipping Business of a resident person u/s 7A	64300005						

Fee for Transport Services outside Pakistan u/s 43, Part II, 2nd Sch @ 1%	64300001						
Fee for Advertising services by electronic and print media outside Pakistan u/s 43, Part II, 2nd Sch @ 0.75%	64300002						
Fee for Other Services outside Pakistan u/s 43, Part II, 2nd Sch @ 4%	64300003						
Income derived from sources outside Pakistan by Pakistan Cricket Board u/s 43, Part II, 2nd Schedule @ 4%	64300004						
Receipts for Contracts outside Pakistan u/s 43, Part II, 2nd Schedule @ 3.57%	64300071						
Surplus Funds of NPO u/s 100C(1A)	64300093						
Tax on undistributed profits u/s 5A	64800004						
Accounting Profit after tax	64800005						
Payable u/s 5A	64800006						

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import / Review History
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Voted # - 4)	Action			
Import us 148 @1%	54010052										
Import us 148 @2%	54010054										
Import us 148 @3%	54010056										
Import us 148 @4.5%	54010059										
Import us 148 @6.5%	54010061										
Payment for Goods us 15316(a) @1%	54000352										
Payment for Goods us 15316(a) @1.5%	54000353										
Payment for Goods us 15316(a) @2%											
Payment for Goods us 15316(a) @3%	54000356										
Payment for Goods us 15316(a) @4%	54000364										
Receipts from Contracts us 15316(c) @7%	54002852										
Fees for Export related services us 15316(d) @1%	54070354										
Export Proceeds us 15411 @1%	54070351										
Foreign Indenting Commission us 154(2)	54070352										
Sale Proceeds of goods to exporter us 154(3)	54070353										
Sale Proceeds of goods by industrial undertaking us 154(3A)	54070354										
Contract Payments for indirect exporter us 154(3B)	54070355										
Export Proceeds us 154(3C)	54070356										
Commission / Discount on petroleum products us 155A @12%	54000351										
Brokerage / Commission us 203 @6%	54120066										
Brokerage / Commission us 203 @8%	54120070										
Brokerage / Commission us 203 @10%	54120074										
Brokerage / Commission us 203 @12%											

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	CFR No	Date	Amount Code	Description	Amount	Tax Year	+
No records found.																
Head Wise Summary																
Head of Account																
Account																
No records found.																

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Share Holder's Name	Registration No	Proprietor/Member/Partner Name	% in Capital	Capital Amount	+
No records found.															

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Code	Description	File	+
No records found.													

Date	Amortization	Depreciation	Minimum Tax	Option out of PFR	Payment	Company Director	Attachment	Attribute	Verification	Attribute	Value	Action
Business Sector-1												+
Business Sector-2												+
Business Sector-3												+
Business Sector-4												+
Business Sector-5												+
Person Status												+
Residence Status												+
Special Tax Rate for Dividend covered under AODT												
Special Tax Rate for Royalty / Fee for Technical Services covered under AODT												
Special Tax Rate for Payment for Goods, Services, Contract, Rent, etc. to a Non-Resident covered under AODT												
Special Tax Rate for Profit on Debt to a Non-Resident covered under AODT												
Special Tax Rate for Shipping Income												
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule												+
Special Tax Rate for Exploration and Production of Petroleum Income												+
Bench												+
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 no consideration?												
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains?												
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.												
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?												
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)												+
State the number of associates with which you had dealings during the tax year.												

I, Enter Name, CNIC No. Enter CNIC No. as Self / Member of Association of Persons / Representatives (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Pin

CHAPTER - XIX MISCELLANEOUS

¹[PART-II-O

Electronic Return for Individual for Tax Year 2019

<input type="button" value="Edit"/> <input type="button" value="Save"/> <input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Print"/>																																																																																																																											
Tax: 114(1) (Return of Income filed voluntarily for complete year)							Transaction Date:																																																																																																																				
Name:							Registration No.:																																																																																																																				
Particulars:							Submission Date: *																																																																																																																				
Tax Year: 2019		Valid upto:		Due Date:		Document Date:																																																																																																																					
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¹ New Part-II-O added through SRO 979(I)/2019 dated 2nd September, 2019

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
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										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
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										
Insurance	3170										
Professional Charges	3171										
Profit on Debt (Financial Charges / Markup / Interest)	3172										
Brokerage / Commission	3178										
Other Indirect Expenses	3180										
Irrecoverable Debts Written off	3186										
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187										
Accounting (Loss) on Sale of Intangibles	3195										
Accounting (Loss) on Sale of Assets	3196										
Accounting Amortization	3197										
Accounting Depreciation	3198										
Accounting Profit / (Loss)	3200										

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											
Inadmissible Deductions											
Accounting Gain on Sale of Intangibles											
Accounting Gain on Sale of Assets											
Tax Amortization for Current Year											
Tax Depreciation / Initial Allowance for Current Year											
Pre-Commencement Expenditure / Deferred Cost											
Other Admissible Deductions											
Tax (Loss) on Sale of Intangibles											
Tax (Loss) on Sale of Assets											
Unabsorbed Tax Amortization for Previous Years											
Unabsorbed Tax Depreciation for Previous Years											
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years											
Unadjusted (Loss) from Business for 2013											
Unadjusted (Loss) from Business for 2014											
Unadjusted (Loss) from Business for 2015											
Unadjusted (Loss) from Business for 2016											
Unadjusted (Loss) from Business for 2017											
Unadjusted (Loss) from Business for 2018											

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
> Employment											
> Property											
> Business											
> Capital Assets											
> Other Sources											
Receipts / Deductions											
> Foreign Sources / Agriculture											
> Tax Chargeable / Payments											
> Personal Assets / Liabilities / Receipts / Expenses											
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
		Income / (Loss) from Other Sources	5000								
		Receipts from Other Sources	5029								
		Yield on Bahbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	5003041								
		Royalty	5002								
		Profit on Debt (Interest, Yield, etc)	5003								
		Other Receipts	5038								
		Ground Rent	5004								
		Rent from sub-lease of Land or Building	5005								
		Rent from lease of Building with Plant and Machinery	5006								
		Annuity / Pension	5007								
		Difference in value of immovable property determined under section 69 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018								
		Deductions from Other Sources	5089								
		Other Deductions	5088								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
> Employment											
> Property											
> Business											
> Capital Assets											
> Other Sources											
> Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
> Tax Chargeable / Payments											
> Personal Assets / Liabilities / Receipts / Expenses											
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
		Foreign Income	6000								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
> Employment											
> Property											
> Business											
> Capital Assets											
> Other Sources											
> Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
> Tax Chargeable / Payments											
> Personal Assets / Liabilities / Receipts / Expenses											
		Description	Code	Amount							
		Agriculture Income	6100								
		Agriculture Income Tax	9291								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
> Employment											
> Property											
> Business											
> Capital Assets											
> Other Sources											
> Foreign Sources / Agriculture											
> Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
> Personal Assets / Liabilities / Receipts / Expenses											
		Description	Code	Total	Inadmissible	Admissible	Action				
		Deductible Allowances	9009								
		Zakat u/s 60	9001								
		Workers Welfare Fund u/s 68A	9002								
		Profit on Debt etc. u/s 60C	9007								
		Educational Expenses u/s 69D	9008								
		Charitable Donations u/c 61, Part I, 2nd Schedule	9004								

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property										Amount	Action
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property										Amount	Action
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return		
Employment													
Property										Eligible Amount	Ineligible Amount	Tax Credit	Action
Business													
Capital Assets													
Other Sources													
Foreign Sources / Agriculture													
Tax Chargeable / Payments													
Deductible Allowances													
Tax Chargeable													
Tax Reductions													
Tax Credits													
Adjustable Tax													
Final / Fixed / Minimum / Average / Relevant / Reduced Tax													
Computations													
Personal Assets / Liabilities / Receipts / Expenses													

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
Personal Assets / Liabilities / Receipts / Expenses											
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
	Adjustable Tax	640000									
	Import u/s 148 @1%	64010002									
	Import u/s 148 @2%	64010004									
	Import u/s 148 @3%	64010006									
	Import u/s 148 @4%	64010008									
	Import u/s 148 @4.5%	64010009									
	Import u/s 148 @5.5%	64010011									
	Import u/s 148 @6%	64010012									
	Salary of Federal Government Employees u/s 149	64020001									
	Salary of Provincial Government Employees u/s 149	64020002									
	Salary of Corporate Sector Employees u/s 149	64020003									
	Salary of Other Employees u/s 149	64020004									
	Directorship Fee u/s 149(3)	64020005									
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007									
	Profit on Debt to a Non-Resident u/s 152(2)	64050008									+
	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									
	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) @2.5%	64060005									
	Payment for Goods u/s 153(1)(a) @4.5%	64060009									
	Withdrawal from Pension Fund u/s 156B	64090201									
	Cash Withdrawal from Bank u/s 231A	64100101									+
	Certain Banking Transactions u/s 231AA	64100201									+
	Motor Vehicle Registration Fee u/s 231B(1)	64100301									+
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302									+
	Motor Vehicle Sale u/s 231B(3)	64100303									+
	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304									+
	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101									
	Financing of carry over trades of Shares u/s 233A (1)(d)	64120104									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102									
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201									
	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 Domestic Consumer u/s 235A	64140101									+
	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	64150101									
	Domestic Air Ticket Charges u/s 236B	64150201									
	Sale / Transfer of Immovable Property u/s 236C	64150301									
	Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302									
	Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303									
	Functions / Gatherings Charges u/s 236D	64150401									
	Issuance of License to Cable Operators u/s 236F	64150601									
	Renewal of License to Cable Operators u/s 236F	64150602									
	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603									
	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604									
	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605									
	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	64150801									
	Educational Institution Fee u/s 236I	64150901									
	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001									
	Purchase / Transfer of Immovable Property u/s 236K	64151101									
	Purchase of International Air Ticket u/s 236L	64151201									
	Banking transactions otherwise than through cash u/s 236P	64151501									
	Education related expenses remitted abroad u/s 236R	64151701									
	Advance tax on extraction of minerals u/s 236V	64151904									
	Tobacco u/s 236X	64152101									
	General insurance premium u/s 236U	64151902									
	Life insurance premium u/s 236U	64151903									
	Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905									

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Data		Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return		
Employment	Property	Business	Capital Assets	Other Sources	Foreign Sources / Agriculture	Tax Chargeable / Payments	Deductible Allowances	Tax Chargeable	Tax Reductions	Tax Credits	Adjustable Tax	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Computations	Personal Assets / Liabilities / Receipts / Expenses
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action									
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001													
Import u/s 148 @1%	64010052													
Import u/s 148 @2%	64010054													
Import u/s 148 @3%	64010056													
Import u/s 148 @4.5%	64010059													
Import u/s 148 @5.5%	64010061													
Import u/s 148 @6%	64010062													
Import u/s 148 @1.75%	64010081													
Import u/s 148 @2.75%	64010082													
Import u/s 148 @4.125%	64010083													
Import of Edible Oil u/s 148 @5.5%	64010161													
Import of Packing Material u/s 148 @5.5%	64010181													
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. 730	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 u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049													
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050													
Dividend u/s 150 @7.5%	64030052													
Dividend u/s 150 @10%	64030053													
Dividend u/s 150 @12.5%	64030054													
Dividend u/s 150 @15%	64030055													
Return on investment in sukus u/s 5AA	64030098													
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099													
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051													
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													
Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057													

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Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094			
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095			
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098			
Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100			
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) @4.5%	64060059			
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) @2%	64060154			
Payment for Services u/s 153(1)(b) @10%	64060170			
Payment for Services u/s 153(1)(b) @17.5%	64060185			
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
Receipts from Contracts u/s 153(1)(c) @10%	64060270			
Fee for Export related Services u/s 153(2) @1%	64060352			
Export Proceeds u/s 154(1) @1%	64070054			
Foreign Indenting Commission u/s 154(2)	64070151			
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			
Income from property u/s 15(6)	64080052			
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			
Attributable income from controlled foreign company u/s 109A @ 15%	64120031			
Brokerage / Commission u/s 233 @5%	64120060			
Brokerage / Commission u/s 233 @8%	64120066			
Brokerage / Commission u/s 233 @10%	64120070			

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Brokerage / Commission u/s 233 @12%	64120074			
CNG Station Gas Bill u/s 234A	64130151			
Tax collected u/s 235 from CNG station	64130152			+
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 236A(3)	64150102			
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651			
Rent of Machinery and equipment u/s 236Q (2)	64151652			
Sales of certain petroleum products u/s 236HA	64151653			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Dividend Specie u/s 236S @12.5%	64151804			
Dividend Specie u/s 236S @15%	64151807			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057			
Capital Gains on Securities u/s 37A @0%	64220151			
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 u/s 37A @10%	64220158			
Capital Gains on Securities u/s 37A @12.5%	64220156			
Capital Gains on Securities u/s 37A @15%	64220156			
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Profit on debt u/s 7B	64310056			+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072			
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051			
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052			
Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053			
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054			
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056			

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
Personal Assets / Liabilities / Receipts / Expenses											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Income from Salary	1000									
	Income / (Loss) from Property	2000									
	Income / (Loss) from Business	3000									
	Gains / (Loss) from Capital Assets	4000									
	Income / (Loss) from Other Sources	5000									
	Foreign Income	6000									
	Agriculture Income	6100									
	Share in untaxed Income from AOP	3131									
	Share in Taxed Income from AOP	3141									
	Total Income	9000									
	Deductible Allowances	9009									
	Taxable Income	9100									
	Tax Chargeable	9200									
	Normal Income Tax	920000									
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100									
	WWF	920900									
	Tax Reductions	9309									
	Tax Credits	9329									
	Turnover / Tax Chargeable u/s 113 @0.2%	923152									
	Turnover / Tax Chargeable u/s 113 @0.25%	923163									
	Turnover / Tax Chargeable u/s 113 @0.5%	923155									
	Turnover / Tax Chargeable u/s 113 @1.25%	923160									
	Income / Super Tax Chargeable	923181									
	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									
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198									
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b) / 152(2A)(b)	923192									
	Refund Adjustment of Other Year(s) against Demand of this Year	92101									
	Withholding Income Tax	9201									
	Advance Income Tax	9202									
	Advance Income Tax u/s 147(A)	92022									
	Admitted Income Tax	9203									
	Demanded Income Tax	9204									
	Refundable Income Tax	9210									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											
Personal Expenses											
Personal Assets / Liabilities											
Reconciliation of Net Assets											
	Description	Code	Amount								
	Personal Expenses	7089									
	Rent	7051									
	Rates / Taxes / Charge / Cess	7052									
	Vehicle 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	7087									
	Contribution in Expenses by Family Members	7088									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Employment											
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Personal Assets / Liabilities / Receipts / Expenses											
Personal Expenses											
Personal Assets / Liabilities											
Reconciliation of Net Assets											
	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 in Others' Name	7014									+
	Total Assets Inside Pakistan	7015									+
	Assets held outside Pakistan	7016									+
	Capital or voting rights in foreign company	7018									+
	Total Assets held outside Pakistan	7020									+
	Total Assets	7019									+
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021									+
	Total Liabilities	7029									+

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
+ Employment											
+ Property											
+ Business											
+ Capital Assets											
+ Other Sources											
+ Foreign Sources / Agriculture											
+ Tax Chargeable / Payments											
+ Personal Assets / Liabilities / Receipts / Expenses											
+ Personal Expenses											
+ Personal Assets / Liabilities											
+ Reconciliation of Net Assets											
+ Unreconciled Amount											
+ Assets Transferred / Sold / Gifted / Donated during the year											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Intangible											
Expenditure providing Long Term Advantage / Benefit											
Pre-Commencement Expenditure											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Building (all types)											
Ramp for Disabled Persons											
Plant / Machinery (not Otherwise specified)											
Computer Hardware / Allied Items / Equipment used in manufacture of IT products											
Furniture (including fittings)											
Technical / Professional Books											
Below ground installations of mineral Oil concerns											
Offshore installations of mineral Oil concerns											
Office Equipment											
Machinery / Equipment eligible for 1st Year Allowance											
Motor Vehicle (not plying for hire)											
Motor Vehicle (plying for hire)											
Ships											
Aircrafts / Aero Engines											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Import of plastic raw materials under PCT heading 39 01 to 39 12 u/s 148											
Import of Edible Oil u/s 148 @5.5%											
Import of Packing Material u/s 148 @5.5%											
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule											
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule											
Payment for Services u/s 153(1)(b) @1%											
Payment for Services u/s 153(1)(b) @2%											
Payment for Services u/s 153(1)(b) @10%											
Payment for Services u/s 153(1)(b) @17.5%											

CHAPTER - XIX MISCELLANEOUS

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action			
Import u/s 149 @1%	64010052										
Import u/s 149 @2%	64010054										
Import u/s 149 @3%	64010056										
Import u/s 148 @4%	64010058										
Import u/s 148 @4.5%	64010059										
Import u/s 149 @6%	64010062										
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) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265										
Receipts from Contracts u/s 153(1)(c) @10%	64060270										
Fee for Export related Services u/s 153(2) @1%	64060352										
Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
Sale Proceeds of goods to exporter u/s 154(3)	64070152										
Sale Proceeds of goods by industrial undertaking u/s 154(4)	64070153										
Contract Payments to indirect exporter u/s 154(3B)	64070154										
Export Proceeds u/s 154(3C)	64070155										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120066										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
State Hub's Name										
Registration No	Proprietor/Member/Partner Name				% in Capital	Capital Amount				
No records found										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description								
3000	Final Accounts								
0 record(s) found									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Attributes										
Business Sector-1									Value	Action
Business Sector-2										
Business Sector-3										
Business Sector-4										
Business Sector-5										
No. of children for whom Education Fee is paid										
Residence Status										
Special Tax Rate for Dividend covered under ADDT										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT										
Average Tax Rate for Employment Termination Benefits u/s 12(5)										
Relevant Tax Rate for Salary Arrears u/s 12(7)										

I, _____, CNIC No _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Pin

CHAPTER - XIX MISCELLANEOUS

Part-II-O

Electronic Return for Salaried Individuals for Tax Year 2019

Date	Payment	Attribute	Verification					Calculate
<p>114(1) (Return of Income for a person deriving income only from salary and other sources where sala) *</p> <p>Transaction Date: _____ Registration No: _____</p> <p>Tax Year: 2019 Valid Upto: _____ Due Date: _____ Document Date: _____ Submission Date: _____</p>								
Employment								
Salary								
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action			
Income from Salary	1000							
Pay, Wages or Other Remuneration (including Arrears of Salary)	1009							
Allowances (including Flying / Submarine Allowance)	1049							
Expenditure Reimbursement	1059							
Value of Perquisites (including Transport Motorization for Civil Servants)	1089							
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099							
Other Sources								
Receipts / Deductions								
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action			
Income / (Loss) from Other Sources	5000							
Receipts from Other Sources	5009							
Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	5003041							
Profit on Debt (Interest, Yield, etc.)	5003							
Other Receipts	5020							
Annuity / Pension	5007							
Difference in value of immovable property determined under section 68 and value recorded by the authority registering or effecting the transfer (u/s 113(4)(c))	6010							
Foreign Sources / Agriculture								
Foreign Income								
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action			
Foreign Income	6000							
Agriculture Income								
Description	Code	Amount			Action			
Agriculture Income	6100							
Deductible Allowances								
Description	Code	Total	Inadmissible	Admissible	Action			
Deductible Allowances	9009							
Zakat u/s 60	9001							
Profit on Debt etc. u/s 60C	9007							
Educational Expenses u/s 60D	9006							
Charitable Donations u/c 61, Part I, 2nd Schedule	9004							

CHAPTER - XIX MISCELLANEOUS

Data	Payment	Attribute	Verification					Calculate
Employment								
Other Sources				Description	Code		Amount	Action
Foreign Sources / Agriculture				Tax Reductions	9309			
Tax Chargeable / Payments				Tax Reduction for Full Time Teacher / Researcher	9302			
Deductible Allowances								
Tax Reductions								
Tax Credits								
Adjustable Tax								
Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
Computations								
Personal Assets / Liabilities / Receipts / Expenses								

Data	Payment	Attribute	Verification					Calculate	
Employment									
Other Sources				Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Foreign Sources / Agriculture				Tax Credits	9329				
Tax Chargeable / Payments				Tax Credit for Charitable Donations u/s 61	9311				
Deductible Allowances				Tax Credit for Investment in Shares, Sukukus and Life Insurance Premium u/s 62	9312				
Tax Reductions				Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Credits				Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Adjustable Tax				Tax Credit u/s 103	9320				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				
Computations									
Personal Assets / Liabilities / Receipts / Expenses									

Data	Payment	Attribute	Verification					Calculate	
Employment									
Other Sources				Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Foreign Sources / Agriculture				Adjustable Tax	640000				
Tax Chargeable / Payments				Salary of Federal Government Employees u/s 149	64020001				
Deductible Allowances				Salary of Provincial Government Employees u/s 149	64020002				
Tax Reductions				Salary of Corporate Sector Employees u/s 149	64020003				
Tax Credits				Salary of Other Employees u/s 149	64020004				
Adjustable Tax				Directorship Fee u/s 149(3)	64020005				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Withdrawal from Pension Fund u/s 156B	64090201				
Computations				Cash Withdrawal from Bank u/s 231A	64100101				+
Personal Assets / Liabilities / Receipts / Expenses				Certain Banking Transactions u/s 231AA	64100201				+
				Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
				Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
				Motor Vehicle Sale u/s 231B(3)	64100303				+
				Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				+
				Goods Transport Public Vehicle Tax u/s 234	64130001				+
				Private Vehicle Tax u/s 234	64130003				+
				Electricity Bill of Domestic Consumer u/s 236A	64140101				+
				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				+
				Purchase by Auction u/s 236A	64150101				
				Domestic Air Ticket Charges u/s 236B	64150201				
				Sale / Transfer of Immovable Property u/s 236C	64150301				
				Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
				Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
				Functions / Gatherings Charges u/s 236D	64150401				
				Educational Institution Fee u/s 236I	64150501				
				Purchase / Transfer of Immovable Property u/s 236K	64151101				
				Purchase of International Air Ticket u/s 236L	64151201				
				Banking transactions otherwise than through cash u/s 236P	64151501				
				Education related expenses remitted abroad u/s 236R	64151701				
				General insurance premium u/s 236U	64151902				
				Life insurance premium u/s 236U	64151903				
				Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905				

CHAPTER - XIX MISCELLANEOUS

Data	Payment	Attribute	Verification	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Employment							
Other Sources			Description	Code			
Foreign Sources / Agriculture			Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001			
Tax Chargeable / Payments			Dividend u/s 150 @7.5%	64030052			
Deductible Allowances			Dividend u/s 150 @10%	64030053			
Tax Reductions			Dividend u/s 150 @12.5%	64030054			
Tax Credits			Dividend u/s 150 @15%	64030055			
Adjustable Tax			Prize on Prize Bond u/s 156	64090051			
Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Winnings from Crossword Puzzle u/s 156	64090052			
Computations			Winnings from Raffle u/s 156	64090053			
Personal Assets / Liabilities / Receipts / Expenses			Winnings from Lottery u/s 156	64090054			
			Winnings from Quiz u/s 156	64090055			
			Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
			Profit on debt u/s 7B	64310056			+
			Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051			
			Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052			
			Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053			
			Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054			
			Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056			

Data	Payment	Attribute	Verification	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Employment							
Other Sources			Description	Code			
Foreign Sources / Agriculture			Income from Salary	1000			
Tax Chargeable / Payments			Income / (Loss) from Other Sources	5000			
Deductible Allowances			Foreign Income	6000			
Tax Reductions			Agriculture Income	6100			
Tax Credits			Total Income	9000			
Adjustable Tax			Deductible Allowances	9009			
Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Taxable Income	9100			
Computations			Tax Chargeable	9200			
Personal Assets / Liabilities / Receipts / Expenses			Normal Income Tax	920000			
			Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100			
			Tax Reductions	9309			
			Tax Credits	9329			
			Income / Super Tax Chargeable	923181			
			Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189			
			Refund Adjustment of Other Year(s) against Demand of this Year	92101			
			Withholding Income Tax	9201			
			Advance Income Tax	9202			
			Advance Income Tax u/s 147(A)	92022			
			Admitted Income Tax	9203			
			Demandable Income Tax	9204			
			Refundable Income Tax	9210			

Data	Payment	Attribute	Verification	Amount	Action
Employment					
Other Sources			Description	Code	
Foreign Sources / Agriculture			Net Assets Current Year	703001	
Tax Chargeable / Payments			Net Assets Previous Year	703002	
Personal Assets / Liabilities / Receipts / Expenses			Increase / Decrease in Assets	703003	
Net Assets			Inflows	7049	
			Outflows	7099	
			Unreconciled Amount	703009	

Data	Payment	Attribute	Verification	Amount	Tax Year	Action
CFR No.			Date	Amount Code	Description	
No records found.						
Head Wise Summary						
Head of Account				Account		
No records found.						

Data	Payment	Attribute	Verification	Value	Action
Residence Status					+ -
Average Tax Rate for Employment Termination Benefits u/s 12(6)					
Relevant Tax Rate for Salary Arrears u/s 12(7)					
No. of children for whom Education Fee is paid					

I, _____ CNIC No _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Pin _____

CHAPTER - XIX MISCELLANEOUS

Part-II-O

Electronic Return for Association of Persons for Tax Year 2019

Data		Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return																																																																																																																																																																																						
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CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		Calculate	Import Previous Return
Property												
Business												
Manufacturing / Trading Items												
Other Revenues												
Management, Administrative, Selling & Financial Expenses												
Rent												
Rates / Taxes / Cess												
Salaries / Wages / Perquisites / Benefits												
Traveling / Conveyance / Vehicles Running / Maintenance												
Electricity / Water / Gas												
Communication												
Repair / Maintenance												
Stationery / Printing / Photocopies / Office Supplies												
Advertisement / Publicity / Promotion												
Insurance												
Professional Charges												
Profit on Debt (Financial Charges / Markup / Interest)												
Brokerage / Commission												
Other Indirect Expenses												
Irrecoverable Debts Written off												
Obsolete Stocks / Stores / Spares / Fixed Assets Written off												
Accounting (Loss) on Sale of Intangibles												
Accounting (Loss) on Sale of Assets												
Accounting Amortization												
Accounting Depreciation												
Accounting Profit / (Loss)												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		Calculate	Import Previous Return
Property												
Business												
Manufacturing / Trading Items												
Other Revenues												
Management, Administrative, Selling & Financial Expenses												
Inadmissible / Admissible Deductions												
Adjustments												
Business Assets / Equity / Liabilities												
Capital Assets												
Other Sources												
Foreign Sources / Agriculture												
Tax Chargeable / Payments												
Inadmissible Deductions												
Add Backs u/s 29(2) Provision for Doubtful Debts												
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets												
Add Backs Provision for Diminution in Value of Investment												
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized												
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains												
Add Backs u/s 21(b) Amount of Tax Deducted at Source												
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid												
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit												
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds												
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source												
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation												
Add Backs u/s 21(h) Personal Expenditure												
Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member												
Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode												
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode												
Add Backs u/s 21(n) Capital Expenditure												
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income												
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years												
Add Backs u/s 28(1)(b) Lease Rental not admissible												
Add Backs u/s 21(c) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit												
Add Backs Tax Gain on Sale of Intangibles												
Add Backs Tax Gain on Sale of Assets												
Add Backs Pre-Commencement Expenditure / Deferred Cost												
Other Inadmissible Deductions												
Add Backs Accounting (Loss) on Sale of Intangibles												
Add Backs Accounting (Loss) on Sale of Assets												
Add Backs Accounting Amortization												
Add Backs Accounting Depreciation												

CHAPTER - XIX MISCELLANEOUS

	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						
	Pra-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						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				
Unadjusted (Loss) from Business for 2017	327017				
Unadjusted (Loss) from Business for 2018	327018				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											

Description	Code	Amount	Action
Total Assets	3349		
Land	3301		
Building (all types)	3302		
Plant / Machinery / Equipment / Furniture (including fittings)	3303		
Advances / Deposits / Prepayments	3312		
Stocks / Stores / Spares	3315		
Cash / Cash Equivalents	3319		
Other Assets	3348		
Total Equity / Liabilities	3399		
Capital	3362		
Long Term Borrowings / Debt / Loan	3371		
Trade Creditors / Payables	3384		
Other Liabilities	3388		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed Final Tax	Amount Subject to Normal Tax	Action
Gains / (Loss) from Capital Assets	4000				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed Final Tax	Amount Subject to Normal Tax	Action
Consideration Received on Disposal of Securities held Long Term	4026				
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016				
Net Gain / (Loss) on Securities held long term	4017				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed Final Tax	Amount Subject to Normal Tax	Action
Consideration Received on Disposal of Securities held Short Term	4026				
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036				
Net Gain / (Loss) on Securities held Short Term	4037				

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Receipts / Deductions											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Income / (Loss) from Other Sources	5000									
	Receipts from Other Sources	5029									
	Royalty	5022									
	Profit on Debt (Interest, Yield, etc)	5003									
	Other Receipts	5028									
	Ground Rent	5004									
	Rent from sub-lease of Land or Building	5005									
	Rent from lease of Building with Plant and Machinery	5006									
	Annuity / Pension	5007									
	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(1)(c)	5010									
	Deductions from Other Sources	5089									
	Other Deductions	5085									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Tax Chargeable / Payments											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Foreign Income	6000									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
Tax Chargeable / Payments											
	Description	Code	Amount								
	Agriculture Income	6100									
	Agriculture Income Tax	9291									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Total	Inadmissible	Admissible	Action					
	Deductible Allowances	9009									
	Workers Welfare Fund u/s 50A	9002									
	Charitable Donations u/s 61, Part I, 2nd Schedule	9004									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Amount								
	Tax Reductions	9309									
	Tax Reduction for Foreign firm makers	9305									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action					
	Tax Credits	9329									
	Tax Credit for Charitable Donations u/s 61	9311									
	Tax Credit for Investment in Shares, Sukuk and Life Insurance Premium u/s 62	9312									
	Tax Credit for Investment in Health Insurance u/s 62A	93121									
	Tax Credit u/s 103	9320									
	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323									
	Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328									

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
	Adjustable Tax	640000									
	Import u/s 148 @1%	64010002									
	Import u/s 148 @2%	64010004									
	Import u/s 148 @3%	64010006									
	Import u/s 148 @4%	64010008									
	Import u/s 148 @4.5%	64010009									
	Import u/s 148 @5.5%	64010011									
	Import u/s 148 @6%	64010012									
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007									
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				*					
	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									
	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) @ 2.5%	64060005									
	Payment for Goods u/s 153(1)(a) @ 4.5%	64060009									
	Cash Withdrawal from Bank u/s 231A	64100101				*					
	Certain Banking Transactions u/s 231AA	64100201				*					
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				*					
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				*					
	Motor Vehicle Sale u/s 231B(3)	64100303				*					
	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				*					
	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101									
	Financing of carry over trades of Shares u/s 233A (1)(d)	64120104									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102									
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201									
	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	64150101									
	Domestic Air Ticket Charges u/s 236B	64150201									
	Sale / Transfer of Immovable Property u/s 236C	64150301									
	Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302									
	Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303									
	Functions / Gatherings Charges u/s 236D	64150401									
	Issuance of License to Cable Operators u/s 236F	64150601									
	Renewal of License to Cable Operators u/s 236F	64150602									
	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603									
	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604									
	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605									
	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	64150801									
	Issuance / Renewal of License to Dealers / Commission Agents / Arhats u/s 236J	64151001									
	Purchase / Transfer of Immovable Property u/s 236K	64151101									
	Purchase of International Air Ticket u/s 236L	64151201									
	Banking transactions otherwise than through cash u/s 236P	64151501									
	Education related expenses remitted abroad u/s 236R	64151701									
	Advance tax on extraction of minerals u/s 236V	64151904									
	Tobacco u/s 236X	64152101									
	Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905									

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Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057			
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094			
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095			
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097			
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098			
Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100			
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) @4.5%	64060059			
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) @2%	64060154			
Payment for Services u/s 153(1)(b) @10%	64060170			
Payment for Services u/s 153(1)(b) @17.5%	64060185			
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
Receipts from Contracts u/s 153(1)(c) @10%	64060270			
Fee for Export related Services u/s 153(2) @1%	64060352			
Export Proceeds u/s 154(1) @1%	64070054			
Foreign Indenting Commission u/s 154(2)	64070151			
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			
Income from property u/s 15(6)	64080052			
Prize on Prize Bond u/s 156	64090051			
Winning from Crossword Puzzle u/s 156	64090052			
Winning from Raffle u/s 156	64090053			
Winning from Lottery u/s 156	64090054			
Winning from Quiz u/s 156	64090055			
Winning 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			
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			
CNG Station Gas Bill u/s 234A	64130151			
Tax collected u/s 235 from CNG station	64130152			+
Electricity Bill of Commercial Consumer u/s 235	64140051			+
Electricity Bill of Industrial Consumer u/s 235	64140052			+
Lease of rights to collect tolls u/s 236A(3)	64150102			
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651			
Rent of Machinery and equipment u/s 236Q (2)	64151652			
Sales of certain petroleum products u/s 236HA	64151653			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Dividend Specie u/s 236S @12.5%	64151804			
Dividend Specie u/s 236S @15%	64151807			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057			
Capital Gains on Securities u/s 37A @0%	64220151			
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 u/s 37A @10%	64220158			
Capital Gains on Securities u/s 37A @12.5%	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Profit on debt u/s 7B	64310056			+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310051			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071			
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			

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Frial Tax	Amount Subject to Normal Tax	Action					
	Income / (Loss) from Property	2000									
	Income / (Loss) from Business	3000									
	Gains / (Loss) from Capital Assets	4000									
	Income / (Loss) from Other Sources	5000									
	Foreign Income	6000									
	Agriculture Income	6100									
	Total Income	9000									
	Deductible Allowances	9009									
	Share of Partner Company in Income of AOP	9011									
	Taxable Income	9100									
	Tax Chargeable	9200									
	Normal Income Tax	920000									
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100									
	WWF	920900									
	Tax Credits	9329									
	Turnover / Tax Chargeable u/s 113 @0.2%	923152									
	Turnover / Tax Chargeable u/s 113 @0.25%	923163									
	Turnover / Tax Chargeable u/s 113 @0.5%	923155									
	Turnover / Tax Chargeable u/s 113 @1.25%	923160									
	Income / Super Tax Chargeable	923181									
	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									
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198									
	Difference of Minimum Tax Chargeable u/s 148(B) / 153(3)(b) / 152(2A)(b)	923192									
	Refund Adjustment of Other Year(s) against Demand of this Year	92101									
	Withholding Income Tax	9201									
	Advance Income Tax	9202									
	Advance Income Tax u/s 147(A)	92022									
	Admitted Income Tax	9203									
	Demanded Income Tax	9204									
	Refundable Income Tax	9210									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
	Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action				
	Intangible	3305									
	Expenditure providing Long Term Advantage / Benefit	330516									
	Pre-Commencement Expenditure	3306									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	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)	Action
	Building (all types)	3302										
	Ramp for Disabled Persons	330204										
	Plant / Machinery (not Otherwise specified)	330301										
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302										
	Furniture (including fittings)	330303										
	Technical / Professional Books	330304										
	Below ground installations of mineral Oil concerns	330305										
	Offshore Installations of mineral Oil concerns	330306										
	Office Equipment	330307										
	Machinery / Equipment eligible for 1st Year Allowance	330309										
	Motor Vehicle (not plying for hire)	33041										
	Motor Vehicle (plying for hire)	33042										
	Ships	33043										
	Aircrafts / Aero Engines	33044										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action		
	Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010091									
	Import of Edible Oil u/s 148 @5.5%	64010161									
	Import of Packing Material u/s 148 @5.5%	64010181									
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094									
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050096									
	Payment for Services u/s 153(1)(b) @1%	64060152									
	Payment for Services u/s 153(1)(b) @2%	64060154									
	Payment for Services u/s 153(1)(b) @10%	64060170									
	Payment for Services u/s 153(1)(b) @17.5%	64060186									

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Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action			
Import u/s 149 @1%	64010052										
Import u/s 149 @2%	64010054										
Import u/s 149 @3%	64010056										
Import u/s 149 @4%	64010058										
Import u/s 149 @4.5%	64010059										
Import u/s 149 @5%	64010062										
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) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265										
Receipts from Contracts u/s 153(1)(c) @10%	64060270										
Fee for Export related Services u/s 153(2) @1%	64060352										
Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
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										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120066										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
CPR No.	Date	Amount	Code	Description	Amount	Tax Year			
No records found.									
Head Wise Summary									
Head of Account									
Account									
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Share Holder's Name									
Registration No.	Proprietor/Member/Partner Name				% in Capital	Capital Amount			
No records found.									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description								Action
3000	Final Accounts								
0 record(s) found									

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Attributes										
Business Sector-1									Value	Action
Business Sector-2										
Business Sector-3										
Business Sector-4										
Business Sector-5										
Residence Status										
Special Tax Rate for Dividend covered under ADOIT										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOIT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOIT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOIT										
Professional AOP Firm defined under Part-1 of the First Schedule										

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, Enter Name: _____ CNIC No: _____ as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
Verify Pin									

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¹[Part-II-OA

Part-II-OA	
Instructions for Filing in Return Form & Wealth Statement	
Form	Instructions
General	<p>The following persons are required to furnish a return of income for a tax year:</p> <p>(a) Every company;</p> <p>(b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000;</p> <p>(c) Every non-profit organization as defined in clause (36) of section 2;</p> <p>(d) Every welfare institution approved under clause (58) of Part I of the Second Schedule;</p> <p>(e) Every person who has been charged to tax in respect of any of the two preceding tax years;</p> <p>(f) Every person who claims a loss carried forward under this Ordinance for a tax year;</p> <p>(g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory;</p> <p>(h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area;</p> <p>(i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area;</p> <p>(j) Every person who owns a motor vehicle having engine capacity above 1000 CC;</p> <p>(k) Every person who has obtained National Tax Number;</p> <p>(l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand;</p> <p>(m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan;</p> <p>(n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year.</p> <p>(o) Every individual & AOP deriving property income exceeding Rs. 200,000</p> <p>The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1):</p> <p>(a) Return on which CNIC is missing or incorrect or invalid;</p> <p>(b) Return on which mandatory fields marked by * are empty;</p> <p>(c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001);</p> <p>(d) Return which is not filed in the prescribed Form;</p> <p>(e) Return which is not filed in the prescribed mode.</p> <p>Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to fixed / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed.</p> <p>Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved.</p> <p>Individuals, including members of AOPs or directors of Companies must file Wealth Statement.</p> <p>Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes:</p> <p>Electronically at FBR Portal (https://iris.fbr.gov.pk/info/sys/public/bxplgn.n.xhtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants, Individuals having income under the head Salary & Individuals declaring taxable income of one million and more or turnover or receipts exceeding fifty million. However, all others are also encouraged to electronically file Return;</p> <p>Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk.</p> <p>Taxpayers may seek guidance through the following modes:</p> <p>By calling Helpline 0800 00 227, 051 111-227-227</p> <p>By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk</p> <p>Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk.</p>
IT-1B	Only Foreign Income (Not Loss) should be declared.
IT-2	Only Agriculture Income (Not Loss) should be declared.
IT-1B	Only Agriculture Income (Not Loss) should be declared.
IT-2	Only Agriculture Income (Not Loss) should be declared.
IT-1B	Tax Credits include Tax Credits for the following:
IT-2	Tax Credits include Tax Credits for the following:
Annex-E	Share in Taxed Income from AOP;
Annex-F	Charitable Donations u/s 61;
Annex-F	Investment in Shares of Public Companies Listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62;
Annex-F	Life Insurance Premium (only for Resident Individual deriving Income from Salary / Business) u/s 62;
Annex-F	Contribution to Approved Pension Fund (only for Pakistani Individual registered with FBR / NADRA deriving income from Salary / Business) u/s 63;
Annex-E	Taxpayers wanting to opt out of Final Tax Regime (FTR) u/c (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.
Annex-F	Only Personal / Household (Non-Business) expenses should be declared.
Annex-F	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.
Wealth Statement	If rows provided in any segment are inadequate, additional rows may be inserted.
Wealth Statement	All assets must be declared at cost, including ancillary expenses.
Wealth Statement	If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.
Wealth Statement	If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.
Wealth Statement	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.
Wealth Statement	Assets created, whether in Pakistan or abroad, in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).
Wealth Statement	A separate column for assets held outside Pakistan has been added wherein any/all assets held abroad are to be declared at cost in Pak Rupee Value

¹ New Part-II-OA added through SRO 1160(I)/2019 dated 27th September 2019

CHAPTER - XIX MISCELLANEOUS

Individual Paper Return for Tax Year 2019
RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*		Tax Year		2019			
CNIC*		NTN					
Address*							
	Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
				A	B	C	
	1	Income/(loss) from property	2000				
	2	Gains / (Loss) from Capital Assets	4000				
	3	Income / (Loss) from Other Sources	5000				
	4	Foreign Income	6000				
	5	Share in untaxed Income from AOP	3131				
	6	Share in Taxed Income from AOP	3141				
	7	Total Income*	9000				
Deductible Allowances				Total	Inadmissible	Admissible	
	8	Deductible Allowances [9+10+11]	9009				
	9	Zakat u/s 60	9001				
	10	Deductible Allowance for Profit on Debt u/s 60C	9007				
	11	Educational expenses u/s 60D	9008				
	12	Taxable Income [7-8]*	9100				
	13	Tax Chargeable [Col.C 14-15+16+25]	9200				
	14	Normal Income Tax	920000				
	15	Tax Credits	9329				
	16	Super Tax @ 2%	920700				
Computations	17	Tax Paid [Sr. 18 + 19 + 25 + Sr.1 Annex-A]	64220057				
	18	Advance Income Tax	9202				
	19	Admitted Income Tax	9203				
	20	Refundable Income Tax [13-17 if <0]	9210				
	21	Demandable Income Tax [13-17 if >0]	9204				
	22	Refund Adjustment of Other Year(s) against Demand of this Year [=20]	92101				
	23	Agriculture Income	6100				
	24	Agriculture Income Tax	9291				
					Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
	Final / Fixed / Average / Relevant / Reduced Rate Regime	25	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001			
26		Import of Mobile u/s 148	64120045				
27		Dividend u/s 150 @7.5%	64030052				
28		Dividend u/s 150 @10%	64030053				
29		Dividend u/s 150 @ 12.50%	64030054				
30		Dividend u/s 150 @ 15%	64030055				
31		Yield on Bahbood certificates/Pensioners benefit account	64030071				
32		Profit on Debt u/s 7B	64310056				
33		Income from property u/s 15(6)	64080052				
34		Prize on Prize Bond u/s 156	64090051				
35		Winnings from Crossword Puzzle u/s 156	64090052				
36		Winnings from Raffle u/s 156	64090053				
37		Winnings from Lottery u/s 156	64090054				
38		Winnings from Quiz u/s 156	64090055				
39		Winnings from Sale Promotion u/s 156	64090056				
40		Dividend in specie u/s 236S @ 7.5%	64151802				
41		Dividend in specie u/s 236S @ 10%	64151803				
42		Dividend in specie u/s 236S @ 12.5%	64151804				
43		Dividend in specie u/s 236S @ 15%	64151807				
44		Advance tax on registering or attesting transfer of immovable property u/s 37(1A) @0%	64151951				
45	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051					
46	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052					
47	Capital Gains on Immovable Property u/s 37(1A) @ 3.75%	64220057					
48	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053					
49	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054					
50	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055					
51	Capital Gains on Securities u/s 37A @ 0%	64220151					
52	Capital Gains on Securities u/s 37A @ 5%	64220153					
53	Capital Gains on Securities u/s 37A @ 7.5%	64220157					
54	Capital Gains on Securities u/s 37A @ 10%	64220158					
55	Capital Gains on Securities u/s 37A @ 12.5%	64220155					
56	Capital Gains on Securities u/s 37A @ 15%	64220156					

_____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Date: _____

Signature: _____

CHAPTER - XIX MISCELLANEOUS

Individual Paper Return for Tax Year 2019

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)

1/2

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

Name*		Tax Year		2019		
CNIC*		NTN*				
Address*						
	Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
	1	Income/(loss) from property (2+3+4)	2000	A	B	C
	2	Rent received or receivable	2001			
	3	1/10th of amount not adjustable against rent	2002			
	4	Forfeited deposit under a contract for sale of property	2003			
	5	Income from Business	3000			
	6	Gains / (Loss) from Capital Assets (including securities)	4000			
Other Sources	7	Income / (Loss) from Other Sources [Sum of 8 to 16] - [Sum of 17 to 19]	5000			
	8	Receipts from Other Sources	5029			
	9	Royalty	5002			
	10	Profit on Debt (Interest, Yield, etc)	5003			
	11	Ground Rent	5004			
	12	Rent from sub lease of Land or Building	5005			
	13	Rent from lease of Building with Plant and Machinery	5006			
	14	Annuity/pension	5007			
	15	Difference in value of immovable property determined u/s 68 and value recorded by the authority registering or attesting the transfer u/s 111(4) (c)	5018			
	16	Other Receipts	5028			
	17	Deductions from Other Sources	5089			
	18	Accounting Depreciation	5064			
	19	Other Deductions	5088			
	20	Foreign Income	6000			
21	Share in untaxed Income from AOP	3131				
22	Share in Taxed Income from AOP	3141				
23	Total Income*	9000				
				Total	Inadmissible	Admissible
Deductible Allowances	24	Deductible Allowances [25+26+27+28]	9009			
	25	Zakat u/s 60	9001			
	26	Workers Welfare Fund u/s 60A	9002			
	27	Deductible Allowance for Profit on Debt u/s 60C	9007			
	28	Educational expenses u/s 60D	9008			
29	Taxable Income [23-24]*	9100				
Computations	30	Tax Chargeable	9200			
	31	Normal Income Tax	920000			
	32	Tax Credits	9329			
	33	Difference of Minimum Tax Chargeable u/s 148(B) / 153(3)(b)	923192			
	34	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [$\leq (31-32+33)$]	923198			
	35	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
	36	Difference of Minimum Tax Chargeable u/s 113	923194			
	37	Turnover / Tax Chargeable u/s 113 @0.2%	923152			
	38	Turnover / Tax Chargeable u/s 113 @0.25%	923163			
	39	Turnover / Tax Chargeable u/s 113 @0.5%	923155			
Computations	40	Turnover / Tax Chargeable u/s 113 @1.25%	923180			
	41	Super Tax @ 2 %	920700			
	42	Tax Paid [as per 43 + 44 + 50 + Annex' A']				
	43	Advance Income Tax	9202			
	44	Admitted Income Tax	9203			
45	Refundable Income Tax [30-42 If <0]	9210				
46	Demandable Income Tax [30-42 If >0]	9204				
47	Refund Adjustment of Other Year(s) against Demand of this Year [= 46]	92101				
48	WWF	920900				
49	Agriculture Income	6100				
50	Agriculture Income Tax	9291				

Signature: _____, CNIC No. _____, in my capacity _____

as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Date: _____

CHAPTER - XIX MISCELLANEOUS

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)					
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY					
Name*				Tax Year	2019
CNIC*				NTN	
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable
			A	B	C
51	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 52 to 145]	640001			
52	Attributable income from controlled foreign company u/s 109A @15%	64030055			
53	Import u/s 148 @1%	64010052			
54	Import u/s 148 @2%	64010054			
55	Import u/s 148 @3%	64010056			
56	Import u/s 148 @4%	64010058			
57	Import u/s 148 @4.5%	64010059			
58	Import u/s 148 @5.5%	64010061			
59	Import u/s 148 @6%	64010062			
60	Import u/s 148 @ 1.75%	64010081			
61	Import u/s 148 @ 2.75%	64010082			
62	Import u/s 148 @ 4.125%	64010083			
63	Import of Edible Oil u/s 148 @5.5%	64010161			
64	Import of Packing Material u/s 148 @5.5%	64010181			
65	Import of Mobile u/s 148	64120045			
66	Dividend u/s 150 @7.5%	64030052			
67	Dividend u/s 150 @10%	64030053			
68	Dividend u/s 150 @ 12.50%	64030054			
69	Dividend u/s 150 @ 15%	64030055			
70	Yield on Behbood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071			
71	Return on investment in sukuk u/s 5AA	64030098			
72	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
73	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
74	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
75	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
76	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
77	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
78	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056			
79	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			
80	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097			
81	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098			
82	Payment for foreign produced commercials to a non-resident u/s 152A	64050100			
83	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094			
84	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095			
85	Fee for offshore digital services to a non-resident u/s 152(1C) @5%	64050057			
86	Payment for Goods u/s 153(1)(a) @1%	64060052			
87	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
88	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055			
89	Payment for Goods u/s 153(1)(a) @4.5%	64060059			
90	Payment for Services u/s 153(1)(b) @ 1%	64060152			

Final / Fixed / Average / Relevant / Reduced Rate Regime

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91	Payment for services u/s 153(1)(b) @ 1.5%	64060153		
92	Payment for Services u/s 153(1)(b) @ 2%	64060154		
93	Payment for Services u/s 153(1)(b) @ 10%	64060170		
94	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265		
95	Receipts from Contracts u/s 153(1)(c) @10%	64060270		
96	Fee for Export related Services u/s 153(2) @1%	64060352		
97	Export Proceeds u/s 154 @1%	64070054		
98	Foreign Indenting Commission u/s 154(2) @5%	64070151		
99	Sale proceeds of goods to exporter u/s 154(3)	64070152		
100	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153		
101	Contract payments to indirect exporter u/s 154(3B)	64070154		
102	Export Proceeds u/s 154(3C)	64070155		
103	Income from Property u/s 15(6)	64080052		
104	Prize on Prize Bond u/s 156	64090051		
105	Winnings from Crossword Puzzle u/s 156	64090052		
106	Winnings from Raffle u/s 156	64090053		
107	Winnings from Lottery u/s 156	64090054		
108	Winnings from Quiz u/s 156	64090055		
109	Winnings from Sale Promotion u/s 156	64090056		
110	Commission / Discount on petroleum products u/s 156A @ 12%	64090151		
111	Brokerage / Commission u/s 233 @8%	64120066		
112	Brokerage / Commission u/s 233 @10%	64120070		
113	Brokerage / Commission u/s 233 @12%	64120074		
114	CNG Station Gas Bill u/s 234A	64130151		
115	Electricity Bill of Commercial Consumer u/s 235	64140051		
116	Electricity Bill of Industrial Consumer u/s 235	64140052		
117	Lease of rights to collect tolls u/s 236A(3)	64150102		
118	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653		
119	Payment for rent / right to use machinery / equipment u/s 236Q	64151651		
120	Rent of machinery & equipment u/s 236Q(2)	64151652		
121	Dividend in specie u/s 236S @ 7.5%	64151802		
122	Dividend in specie u/s 236S @ 10%	64151803		
123	Dividend in specie u/s 236S @ 12.5%	64151804		
124	Dividend in specie u/s 236S @ 15%	64151807		
125	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951		
126	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051		
127	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052		
128	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053		
129	Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054		
130	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055		
131	Capital Gains on Immovable Property u/s 37(1A) @3.75%	64220057		
132	Capital Gains on Securities u/s 37A @ 0%	64220151		
133	Capital Gains on Securities u/s 37A @ 5%	64220153		
134	Capital Gains on Securities u/s 37A @ 7.5%	64220157		
135	Capital Gains on Securities u/s 37A @ 10%	64220158		
136	Capital Gains on Securities u/s 37A @ 12.5%	64220155		
137	Capital Gains on Securities u/s 37A @15%	64220156		
138	Purchase of Locally Produced Edible Oil/Vegitable Ghee u/s 148A @2%	64310053		
139	Receipts from shipping business of a resident person u/s 7A	64310055		
140	Profit on Debt u/s 7B	64310056		
141	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061		
142	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062		
143	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063		
144	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071		
145	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051		

Signature:

Date:

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Annex-A				
Adjustable Tax Collected / Deducted				
Name*			Tax Year	2019
CNIC*			NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid
			A	B
1	Adjustable Tax [Sum of 2 to 61]	640000		
2	Import u/s 148 @1%	64010002		
3	Import u/s 148 @2%	64010004		
4	Import u/s 148 @3%	64010006		
5	Import u/s 148 @4.5%	64010009		
6	Import u/s 148 @5.5%	64010011		
7	Import u/s 148 @6%	64010012		
8	Directorship Fee u/s 149(3) @20%	64020005		
9	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007		
10	Profit on Debt to a Non-Resident u/s 152(2)	64050008		
11	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009		
12	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010		
13	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011		
14	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012		
15	Payment for Goods u/s 153(1)(a) @1%	64060002		
16	Payment for Goods u/s 153(1)(a) @1.5%	64060003		
17	Payment for Goods u/s 153(1)(a) @2.5%	64060005		
18	Payment for Goods u/s 153(1)(a) @4.5%	64060009		
19	Withdrawal from Pension Fund u/s 156B	64090201		
20	Cash Withdrawal from Bank u/s 231A	64100101		
21	Certain Banking Transactions u/s 231AA	64100201		
22	Motor Vehicle Registration Fee u/s 231B(1)	64100301		
23	Motor Vehicle Transfer Fee u/s 231B(2)	64100302		
24	Motor Vehicle Sale u/s 231B(3)	64100303		
25	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304		
26	Value of shares traded through a member of a stock exchange u/s 233A(1)(a)	64120101		
27	Value of shares traded through a member of a stock exchange u/s 233A(1)(b)	64120102		
28	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201		
29	Goods Transport Public Vehicle Tax u/s 234	64130001		
30	Passenger Transport Public Vehicle Tax u/s 234	64130002		
31	Private Vehicle Tax u/s 234	64130003		
32	Electricity Bill of Domestic Consumer u/s 235A	64140101		
33	Telephone Bill u/s 236(1)(a)	64150001		
34	Cellphone Bill u/s 236(1)(a)	64150002		
35	Prepaid Telephone Card u/s 236(1)(b)	64150003		
36	Phone Unit u/s 236(1)(c)	64150004		
37	Internet Bill u/s 236(1)(d)	64150005		
38	Prepaid Internet Card u/s 236(1)(e)	64150006		
39	Purchase by Auction u/s 236A	64150101		
40	Domestic Air Ticket Charges u/s 236B	64150201		
41	Sale / Transfer of Immovable Property u/s 236C	64150301		
42	Functions / Gatherings Charges u/s 236D	64150401		
43	Issuance of License to Cable Operators u/s 236F	64150601		
44	Renewal of License to Cable Operators u/s 236F	64150602		
45	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603		
46	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604		
47	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
48	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
49	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
50	Purchase by Retailers u/s 236H	64150801		
51	Educational Institution Fee u/s 236I	64150901		
52	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001		
53	Purchase / Transfer of Immovable Property u/s 236K	64151101		
54	Purchase of International Air Ticket u/s 236L	64151201		
55	Banking transactions otherwise than through cash u/s 236P	64151501		
56	Education related expenses remitted abroad u/s 236R	64151701		
57	Advance tax on general insurance premium u/s 236U	64151902		
58	Advance tax on life insurance premium u/s 236U	64151903		
59	Advance tax on extraction of minerals u/s 236V	64152101		
60	Advance tax on tobacco u/s 236X	64151904		
61	Advance tax on remittance through credit, debit, prepaid cards u/s 236Y	64151905		
Signature:				Date:

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Annex-B 1/2					
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)					
<i>(Separate form should be filled for each business)</i>					
Name*			Tax Year		2019
CNIC*			NTN		
Busine					
Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
			A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029		
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009		
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019		
	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030		
Cost of Sales / Services	5	Opening Stock	3039		
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059		
	7	Salaries / Wages	3071		
	8	Fuel	3072		
	9	Power	3073		
	10	Gas	3074		
	11	Stores / Spares	3076		
	12	Repair / Maintenance	3077		
	13	Other Direct Expenses	3083		
	14	Accounting Amortization	3087		
	15	Accounting Depreciation	3088		
	16	Closing Stock	3099		
	17	Gross Profit / (Loss) [1-4]	3100		
	18	Other Revenues [Sum of 19 to 22]	3129		
	19	Accounting Gain on Sale of Intangibles	3115		
	20	Accounting Gain on Sale of Assets	3116		
	21	Others	3128		
	22	Share in untaxed Income from AOP	3131		
23	Share in Taxed Income from AOP	3141			
Indirect Expenses	24	Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199		
	25	Rent	3151		
	26	Rates / Taxes / Cess	3152		
	27	Salaries / Wages / Perquisites / Benefits	3154		
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155		
	29	Electricity / Water / Gas	3158		
	30	Communication	3162		
	31	Repair / Maintenance	3165		
	32	Stationery / Printing / Photocopies / Office Supplies	3166		
	33	Advertisement / Publicity / Promotion	3168		
	34	Insurance	3170		
	35	Professional Charges	3171		
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172		
	37	Brokerage / Commission	3178		
	38	Irrecoverable Debts written off	3186		
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187		
	40	Other Indirect Expenses	3180		
	41	Accounting (Loss) on Sale of Intangibles	3195		
	42	Accounting (Loss) on Sale of Assets	3196		
	43	Accounting Amortization	3197		
	44	Accounting Depreciation	3198		
	45	Accounting Profit / (Loss) [17+18-24]	3200		

Signature: _____ Date: _____

Annex-B 2/2					
Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)					
<i>(Separate form should be filled for each business)</i>					
Name*			Tax Year		2019
CNIC*			NTN*		
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation

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			A	B	C
		Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270		
46					
47		Unadjusted (Loss) from Business for 2013	327011		
48		Unadjusted (Loss) from Business for 2014	327012		
49		Unadjusted (Loss) from Business for 2015	327013		
50		Unadjusted (Loss) from Business for 2016	327014		
51		Unadjusted (Loss) from Business for 2017	327015		
52		Unadjusted (Loss) from Business for 2018	327016		
Statement of Affairs / Balance Sheet					
Assets	53	Total Assets [Sum of 54 to 59]	3349		
	54	Land	3301		
	55	Building (all types)	3302		
	56	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	57	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
	58	Stocks / Stores / Spares	3315		
Liabilities	59	Cash / Cash Equivalents	3319		
	60	Total Equity / Liabilities [Sum of 61 to 63]	3399		
	61	Capital	3352		
	62	Borrowings / Debt / Loan	3371		
	63	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		
	Signature: _____ Date: _____				

Annex-C				
Inadmissible / Admissible Deductions				
Name*		Tax Year	2019	
NTN		Code	Amount	
Sr.	Description			
Inadmissible Deductions [Sum of 2 to 29]				
1	Add Backs u/s 29(2) Provision for Doubtful Debts	3239		
2	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3201		
3	Add Backs Provision for Diminution in Value of Investment	3202		
4	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3203		
5	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3205		
6	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3206		
7	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3207		
8	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3208		
9	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3209		
10	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3210		
11	Add Backs u/s 21(h) Personal Expenditure	3211		
12	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3212		
13	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3204		
14	Add Backs u/s 21(k) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3213		
15	Add Backs u/s 21(l) Salary exceeding prescribed amount not paid through prescribed mode	3215		
16	Add Backs u/s 21(m) Capital Expenditure	3216		
17	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3217		
18	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3218		
19	Add Backs u/s 28(1)(b) Lease Rental not admissible	3219		
20	Add Backs u/s 21(c) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3220		
21	Add Backs Tax Gain on Sale of Intangibles	3224		
22	Add Backs Tax Gain on Sale of Assets	3225		
23	Add Backs Pre-Commencement Expenditure / Deferred Cost	3226		
24	Add Backs Accounting (Loss) on Sale of Intangibles	3230		
25	Add Backs Accounting (Loss) on Sale of Assets	3235		
26	Add Backs Accounting Amortization	3236		
27	Add Backs Accounting Depreciation	3237		
28	Other Inadmissible Deductions	3238		
29	Admissible Deductions [Sum of 31 to 40]	3234		
30	Accounting Gain on Sale of Intangibles	3259		
31	Accounting Gain on Sale of Assets	3245		
32	Tax Amortization for Current Year	3246		
33	Tax Depreciation / Initial Allowance for Current Year	3247		
34	Pre-Commencement Expenditure / Deferred Cost	3248		
35	Other Admissible Deductions	3250		
36	Tax (Loss) on Sale of Intangibles	3254		
37	Tax (Loss) on Sale of Assets	3255		
38	Unabsorbed Tax Amortization for Previous Years	3256		
39	Unabsorbed Tax Depreciation for Previous Years	3257		
40		3258		
Signature: _____ Date: _____				

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Annex-D													
Depreciation, Initial Allowance, Amortization													
Name*											Tax Year		
CNIC*											2019		
											NTN		
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)
			A	B	C	D	E	F	G	H	I		
1	Building (all types)	3302				100%		100%	15%	10%			
2	Ramp for Disabled Persons	330204				100%		100%	100%				
3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%	15%			
4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%	30%			
5	Furniture (including fittings)	330303				100%		100%	0%	15%			
6	Technical / Professional Books	330304				100%		100%	25%	15%			
7	Below ground installations of mineral oil concerns	330305				100%		100%	25%	100%			
8	Offshore installations of mineral oil concerns	330306				100%		100%	25%	20%			
9	Office Equipment	330307				100%		100%	25%	15%			
10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%	15%			
11	Motor Vehicle (not plying for hire)	33041				100%		100%	0%	15%			
12	Motor Vehicle (plying for hire)	33042				100%		100%	25%	15%			
13	Ships	33043				100%		100%	25%	15%			
14	Aircrafts / Aero Engines	33044				100%		100%	25%	30%			
15	Tax Depreciation / Initial Allowance for Current Year	3248						100%		100%			
Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization								
		A	B	C	D								
16	Intangible	3305											
17	Intangible	3305											
18	Intangible	3305											
19	Expenditure providing Long Term Advantage / Benefit	330516											
20	Tax Amortization for Current Year	3247											
21	Pre-Commencement Expenditure	3305											

Signature:

Date:

Annex-E											
Name*										Tax Year	
CNIC*										2019	
										NTN	
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable				
			A	B	C	D	E				
1	Minimum Tax Chargeable [Col.E Sum of 2 to 6]										
2	Import of Edible Oil u/s 148 @5.5%	64010161									
3	Import of Packing Material u/s 148 @5.5%	64010181									
4	Import of Plastic Raw Material u/s 148 @ 1.75%	64010081									
5	Payment for Services u/s 153(1)(b) @1%	64060152									
6	Payment for Services u/s 153(1)(b) @2%	64060154									
7	Payment for Services u/s 153(1)(b) @10%	64060170									
8	Payment for Services u/s 153(1)(b) @15%	64060180									
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)				
			A	B	C	D	E				
9	Import u/s 148 @1%	64010052									
10	Import u/s 148 @2%	64010054									
11	Import u/s 148 @3%	64010056									
12	Import u/s 148 @4.5%	64010059									
13	Import u/s 148 @6%	64010062									
14	Payment for Goods u/s 153(1)(a) @1%	64060052									
15	Payment for Goods u/s 153(1)(a) @1.5%	64060053									
16	Payment for Goods u/s 153(1)(a) @4.5%	64060059									
17	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265									
18	Receipts from Contracts u/s 153(1)(c) @10%	64060270									
19	Fee for Export related Services u/s 153(2) @1%	64060352									
20	Export Proceeds u/s 154(1) @1%	64070054									
21	Foreign Indenting Commission u/s 154(2)	64070151									
22	Sale Proceeds of goods to exporter u/s 154(3)	64070152									
23	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153									
24	Contract Payments to indirect exporter u/s 154(3B)	64070154									
25	Export Proceeds u/s 154(3C)	64070155									
26	Commission / Discount on petroleum products u/s 156A @12%	64090151									
27	Brokerage / Commission u/s 233 @8%	64120066									
28	Brokerage / Commission u/s 233 @10%	64120070									
29	Brokerage / Commission u/s 233 @12%	64120074									

Signature:

Date:

CHAPTER - XIX MISCELLANEOUS

Annex-F			
Personal Expenses			
Name*			Tax Year
			2019
CNIC*			NTN
Sr.	Description	Code	Amount
1	Personal Expenses [Sum of 2 to 16 minus 17]	7089	
2	Rent	7051	
3	Rates / Taxes / Charge / Cess	7052	
4	Vehicle Running / Maintenance	7055	
5	Travelling	7056	
6	Electricity	7058	
7	Water	7059	
8	Gas	7060	
9	Telephone	7061	
10	Asset Insurance / Security	7066	
11	Medical	7070	
12	Educational	7071	
13	Club	7072	
14	Functions / Gatherings	7073	
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
16	Other Personal / Household Expenses	7087	
17	Contribution in Expenses by Family Members [Sum of 18 to 21]	7088	
	CNIC No.	Name*	
18			
19			
20			
21			
Signature:			Date:

CHAPTER - XIX MISCELLANEOUS

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								1/4	
Name*							Tax Year	2019	
CNIC*							NTN		
Residen									
Business									
Agricultural Property	1 Agricultural Property [Sum of 1 i to 1 x]						7001		
		<i>Form (Irrigated / Unirrigated / Uncultivable)</i>	<i>Mauza / Village / Chak No.</i>	<i>Tehsil</i>	<i>District</i>	<i>Area (Acre)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i						7001		
	ii						7001		
	iii						7001		
	iv						7001		
	v						7001		
	vi						7001		
	vii						7001		
	viii						7001		
	ix						7001		
x						7001			
Industrial Property	2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]						7002		
		<i>Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)</i>	<i>Unit No. / Complex / Street / Block / Sector</i>	<i>Area / Locality / Road</i>	<i>City</i>	<i>Area (Marla / sq. yd.)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i						7002		
	ii						7002		
Residential, Commercial							7002		
	iii						7002		
	iv						7002		
	v						7002		
	vi						7002		
	vii						7002		
Business Capital	3 Business Capital						7003		
		<i>Enter name, share percentage & capital amount in each AOP</i>					<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i							7003	
	ii							7003	
Equipment	4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]						7004		
		<i>Description</i>						<i>Code</i>	<i>Value at Cost</i>
	i							7004	
	ii							7004	
							7004		
iii							7004		
iv							7004		
Signatures:							Date:		
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								2/4	
Name*							Tax Year	2019	
CNIC*							NTN		

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Animal	5 Animal (Non-Business) [Sum of 5 i to 5 iv]				7005		
		<i>Description</i>			<i>Code</i>	<i>Value at Cost</i>	
	i	Livestock			7005		
	ii	Pet			7005		
	iii	Unspecified			7005		
	iv	Unspecified			7005		
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006		
		<i>Form</i>	<i>Account / Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	
	i	Account				7006	
		Current				7006	
		Current				7006	
		Fixed Deposit				7006	
		Fixed Deposit				7006	
		Profit / Loss Sharing				7006	
		Profit / Loss Sharing				7006	
		Saving				7006	
		Saving				7006	
	ii	Annuity				7006	
	iii	Bond				7006	
	iv	Certificate				7006	
	v	Debenture				7006	
	vi	Deposit				7006	
		Term Deposit				7006	
		Term Deposit				7006	
	vii	Fund				7006	
	viii	Instrument				7006	
	ix	Insurance Policy				7006	
	x	Security				7006	
		xi	Stock / Share				7006
		xii	Unit				7006
		xiii	Others				7006
Debt	7 Debt (Non-Business) [Sum of 7 i to 7 vii]				7007		
		<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	
	i	Advance				7007	
	ii	Debt				7007	
	iii	Deposit				7007	
	iv	Prepayment				7007	
	v	Receivable				7007	
	vi	Security				7007	
	vii	Others				7007	
	Motor Vehicle	8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
			<i>Form (Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	<i>Code</i>
		i					7008
		ii					7008
iii						7008	
iv						7008	
v						7008	
vi						7008	
vii						7008	
viii					7008		

Signatures:

Date:

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001			3/4
Name*		Tax Year	2019
CNIC*		NTN	
Precious Possession	9 Precious Possession [Sum of 9 i to 9 iii]	7009	
	<i>Description</i>	Code	Value at Cost
	i Antique / Artifact	7009	
	ii Jewelry / Ornament / Metal / Stone	7009	
	iii Others (Specify)	7009	
Household Effect	10 Household Effect [Sum of 10 i to 10 iv]	7010	
	<i>Description</i>	Code	Value at Cost
	i Unspecified	7010	
	ii Unspecified	7010	
	iii Unspecified	7010	
Personal Item	11 Personal Item [Sum of 11 i to 11 iv] *	7011	
	<i>Description</i>	Code	Value at Cost
	i Unspecified	7011	
	ii Unspecified	7011	
	iii Unspecified	7011	
Cash	12 Cash (Non-business) [Sum of 12 i to 12 x]	7012	
	Notes & Coins	7012	
Any Other Asset	13 Any Other Asset [Sum of 13 i to 13 iv]	7013	
	<i>Description</i>	Code	Value at Cost
	i	7013	
	ii	7013	
	iii	7013	
Assets in Others' Name	14 Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
	<i>Description</i>	Code	Value at Cost
	i	7014	
	ii	7014	
	iii	7014	
Assets outside Pakistan	15 Total Assets inside Pakistan [Sum of 1 to 14]	7015	
	16 *Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
	<i>Description</i>	Code	Value at Cost
	i	7016	
	ii	7016	
	17 Total Assets [15+16]	7019	

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

Signatures: _____ Date: _____

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WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						4/4
Name*					Tax Year	2019
CNIC*					NTN	
Loan	18 Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]				7021	
		<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	<i>Code</i>	<i>Value at Cost</i>
	i	Advance			7021	
	ii	Borrowing			7021	
	iii	Credit			7021	
	iv	Loan			7021	
	v	Mortgage			7021	
	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
	19 Total Liabilities				7029	
Reconciliation of Net Assets	20 Net Assets Current Year [17-19]				703001	
	21 Net Assets Previous Year				703002	
	22 Increase / Decrease in Assets [20-21]				703003	
	23 Inflows [Sum of 23 (i) to 23(x)]				7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x	Others			7048	
		24 Personal Expenses [Transfer from Sr.1 Annex-F]				7089
	25 Outflows [Sum of 25 (i) to 25 (iii)]				7099	
i	Gift			7091		
ii	Loss on Disposal of Assets			7092		
iii	Others			7098		
	26 Unreconciled Amount [23-24-25]				703000	
Disposed Assets	27 Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]				703004	
		<i>Description</i>		<i>Code</i>	<i>Value at Cost</i>	
	i			703004		
ii			703004			
Verification	I, _____, CNIC No. _____, in my capacity					
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2019 & of my personal expenditure for the year ended 30.06.2019 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					
Signatures:					Date:	

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**¹[Part-II-P
Electronic Return for Companies for Tax Year 2019**

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Fee	3004									Gross Exports Sales / Services Fee	3006								Adjustments	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019								Business Assets / Equity / Liabilities	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011								Transactions > HKR 50 Million with Non-Residents Associates	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012								Capital Assets	Rebates / Duty Drawbacks	3070								Other Sources	Cost of Sales / Services	3030								Foreign Sources / Agriculture	Opening Stock	3039								Tax Chargeable / Payments	Domestic Raw Material / Components Opening Balance	3035									Import Raw Material / Components Opening Balance	3036									Stores / Spares Opening Balance	3037									Fuel Opening Balance	3038									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	3055									Import Raw Material / Components Consumed	3056									Stores / Spares Consumed	3057									Fuel Consumed	3058									Work in Process Consumed	3054									Self-Manufactured Finished Goods Consumed	3053									Domestic Finished Goods Consumed	3051									Import Finished Goods Consumed	3052									Direct Expenses	3080									Salaries / Wages	3071									Power	3073							
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Foreign Sources / Agriculture	Opening Stock	3039																																																																																																																																																																																																																																																																																																																																																																																																																																	
Tax Chargeable / Payments	Domestic Raw Material / Components Opening Balance	3035																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Import Raw Material / Components Opening Balance	3036																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Stores / Spares Opening Balance	3037																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Fuel Opening Balance	3038																																																																																																																																																																																																																																																																																																																																																																																																																																	
	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	3055																																																																																																																																																																																																																																																																																																																																																																																																																																	
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	Stores / Spares Consumed	3057																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Fuel Consumed	3058																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Work in Process Consumed	3054																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Self-Manufactured Finished Goods Consumed	3053																																																																																																																																																																																																																																																																																																																																																																																																																																	
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	Import Finished Goods Consumed	3052																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Direct Expenses	3080																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Salaries / Wages	3071																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Power	3073																																																																																																																																																																																																																																																																																																																																																																																																																																	

¹ New Part-II-P added through SRO 1000(I)/2019 dated 6th September, 2019

CHAPTER - XIX MISCELLANEOUS

Gas	3074									
Repair / Maintenance	3077									
Insurance	3080									
Royalty	3081									
Fee for Technical Services	3082									
Other Direct Expenses	3083									
Accounting Amortization	3087									
Accounting Depreciation	3088									
Closing Stock	3089									
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)	3190									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return																																																																																																																																																																																																																																																																
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		Profit on Debt	3106																																																																																																																																																																																																																																																																								
	Inadmissible / Admissible Deductions	Royalty	3107																																																																																																																																																																																																																																																																								
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	Adjustments	Accounting Gain on Sale of Intangibles	3115																																																																																																																																																																																																																																																																								
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<td>3152</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Salaries / Wages / Perquisites / Benefits</td> <td>3154</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Inadmissible / Admissible Deductions</td> <td>Traveling / Conveyance / Vehicles Running / Maintenance</td> <td>3155</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Electricity / Water / Gas</td> <td>3158</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Adjustments</td> <td>Communication</td> <td>3162</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Business Assets / Equity / Liabilities</td> <td>Repair / Maintenance</td> <td>3165</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Transactions > PKR 50 Million with Non-Residents Associates</td> <td>Stationery / Printing / Photocopies / Office Supplies</td> <td>3166</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Advertisement / Publicity / Promotion</td> <td>3168</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Capital Assets</td> <td>Other Sources</td> <td>Insurance</td> <td>3170</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Foreign Sources / Agriculture</td> <td>Tax Chargeable / Payments</td> <td>Professional Charges</td> <td>3171</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Profit on Debt (Financial Charges / Markup / Interest)</td> <td>3172</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Donation / Charity</td> <td>3174</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Brokerage / Commission</td> <td>3179</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Other Indirect Expenses</td> <td>3180</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Directors Fee</td> <td>3183</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Workers Profit Participation Fund</td> <td>3185</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Provision for Doubtful / Bad Debts</td> <td>3191</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Provision for Obsolete Stocks / Stores / Spares / Fixed Assets</td> <td>3192</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Provision for Diminution in Value of Investment</td> <td>3193</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Irrecoverable Debts Written off</td> <td>3186</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Obsolete Stocks / Stores / Spares / Fixed Assets Written off</td> <td>3187</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Accounting (Loss) on Sale of Intangibles</td> <td>3195</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Accounting (Loss) on Sale of Assets</td> <td>3196</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Accounting Amortization</td> <td>3197</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Accounting Depreciation</td> <td>3198</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Accounting Profit / (Loss)</td> <td>3200</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </td> </tr> </tbody> </table>												Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return	<table border="1"> <thead> <tr> <th colspan="2">Property</th> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Business</td> <td>Manufacturing / 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Tax	Amount Subject to Normal Tax	Action	Business	Manufacturing / Trading Items	Management, Administrative, Selling & Financial Expenses	3199						Other Revenues	Rent	3151						Management, Administrative, Selling & Financial Expenses	Rates / Taxes / Cess	3152							Salaries / Wages / Perquisites / Benefits	3154						Inadmissible / Admissible Deductions	Traveling / Conveyance / Vehicles Running / Maintenance	3155							Electricity / Water / Gas	3158						Adjustments	Communication	3162						Business Assets / Equity / Liabilities	Repair / Maintenance	3165						Transactions > PKR 50 Million with Non-Residents Associates	Stationery / Printing / Photocopies / Office Supplies	3166							Advertisement / Publicity / Promotion	3168					Capital Assets	Other Sources	Insurance	3170					Foreign Sources / Agriculture	Tax Chargeable / Payments	Professional Charges	3171							Profit on Debt (Financial Charges / Markup / Interest)	3172							Donation / Charity	3174							Brokerage / Commission	3179							Other Indirect Expenses	3180							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							Irrecoverable Debts Written off	3186							Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187							Accounting (Loss) on Sale of Intangibles	3195							Accounting (Loss) on Sale of Assets	3196							Accounting Amortization	3197							Accounting Depreciation	3198							Accounting Profit / (Loss)	3200				
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CHAPTER - XIX MISCELLANEOUS

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Add Backs u/s 21(j) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode										3215																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPCOs, Trusts, & Welfare Institutions										3221																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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<tr> <td>Inadmissible / Admissible Deductions</td> <td>Motor Vehicle</td> <td>3304</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Adjustments</td> <td>Intangible</td> <td>3305</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Business Assets / Equity / Liabilities</td> <td>Pre-Commencement Expenditure</td> <td>3306</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Transactions > PKR 50 Million with Non-Residents Associates</td> <td>Capital Work in Progress</td> <td>3308</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Capital Assets</td> <td>Long Term Investments</td> <td>3311</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Sources</td> <td>Advances / Deposits / Prepayments</td> <td>3312</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Foreign Sources / Agriculture</td> <td>Trade Debtors / Receivables</td> <td>3313</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax Chargeable / Payments</td> <td>Inventories</td> <td>3314</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Stocks / Stores / Spares</td> <td>3315</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Short Term Investments</td> <td>3316</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Short Term Advances / Deposits / Prepayments</td> <td>3317</td> <td></td> <td></td> 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<td>3352</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Share Deposit Money</td> <td>3353</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Capital Reserves</td> <td>3361</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Revenue Reserves</td> <td>3362</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Funds</td> <td>3363</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Accumulated Profits</td> <td>3364</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Revaluation Surplus</td> <td>3365</td> <td></td> <td></td> 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<td>Current Portion of Long Term Liabilities</td> <td>3382</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Advances / Deposits / Account Expenses</td> <td>3383</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Trade Creditors / Payables</td> <td>3384</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Other Liabilities</td> <td>3398</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>													Property	Description	Code	Amount										Business	Total Assets	3349											Manufacturing / Trading Items	Land	3301											Other Revenues	Building (all types)	3302											Management, Administrative, Selling & Financial Expenses	Plant / Machinery / Equipment / Furniture (including fittings)	3303											Inadmissible / Admissible Deductions	Motor Vehicle	3304											Adjustments	Intangible	3305											Business Assets / Equity / Liabilities	Pre-Commencement Expenditure	3306											Transactions > PKR 50 Million with Non-Residents Associates	Capital Work in Progress	3308											Capital Assets	Long Term Investments	3311											Other Sources	Advances / Deposits / Prepayments	3312											Foreign Sources / Agriculture	Trade Debtors / Receivables	3313											Tax Chargeable / Payments	Inventories	3314												Stocks / Stores / Spares	3315												Short Term Investments	3316												Short Term Advances / Deposits / Prepayments	3317												Current Portion of Long Term Investments	3318												Cash / Cash Equivalents	3319												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 / Account Expenses	3383												Trade Creditors / Payables	3384												Other Liabilities	3398										
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Deductions	Others	3804											Adjustments	Rent	3805											Business Assets / Equity / Liabilities	Royalty / License Fee / Franchise Fee	3806											Transactions > PKR 50 Million with Non-Residents Associates	Intangibles	3807											Capital Assets	Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808											Other Sources	Fee for Engineering / Technical / Construction Services	3809											Foreign Sources / Agriculture	Fee for Research / Development Services	3810											Tax Chargeable / Payments	Commission	3811												Profit on Debt (Financial Charges / Markup / Interest)	3812												Dividend (Common / Preferred Stock / Deemed Dividend)	3813												Insurance Premiums	3814												Quarantines	3815												Others (including Derivatives)	3816												Expenses Reimbursement at cost	3817												Total Value of Capital Transactions with Non-Resident associates	3899												Interest Bearing Loan Opening 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Computations	Profit on Debt us 151 from Government Securities	64040003				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Profit on Debt us 151 from Others	64040004				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident us 152(2)	64060007																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Profit on Debt to a Non-Resident us 152(2)	64060008				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Payment for Goods to a PE of a Non-Resident us 152(2A)(a) / Division II, Part III, 1st Schedule	64060009																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Contracts to a PE of a Non-Resident us 152(2A)(c) / Division II, Part III, 1st Schedule	64060012																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Goods us 153(1)(a) @1%	64060002																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Goods us 153(1)(a) @1.5%	64060003																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Goods us 153(1)(a) @2%	64060004																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Goods us 153(1)(a) @2.5%	64060005																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Services us 153(1)(b) @1%	64060102																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Services us 153(1)(b) @2%	64060104																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Services us 153(1)(b) @3%	64060106																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Payment for Services us 153(1)(b) @6%	64060124																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Rent of Property us 155	64060001				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Cash Withdrawal from Bank us 231A	64160101				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Certain Banking Transactions us 231AA	64160201				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Motor Vehicle Registration Fee us 231B(1)	64160301				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Motor Vehicle Transfer Fee us 231B(2)	64160302				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Motor Vehicle Sale us 231B(3)	64160303				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Motor Vehicle Leasing us 231B(1A)	64160304				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Value of Shares traded through a member of a Stock exchange us 233A (1)(a)	64120101																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Value of Shares traded through a member of a Stock exchange us 233A (1)(b)	64120102																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Margin Financing, Margin Trading or Securities Lending us 233AA	64120201																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Goods Transport Public Vehicle Tax us 234	64130001				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Passenger Transport Public Vehicle Tax us 234	64130002				+																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Private Vehicle Tax us 234	64130003				+																																																																																																																																																																																																																																																																																																																																																																																																																																						

CHAPTER - XIX MISCELLANEOUS

Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	6405008				
Payment for foreign produced commercials to a Non-Resident u/s 152A	6405010				
Payment for Goods u/s 153(1)(a) @1%	6406052				
Payment for Goods u/s 153(1)(a) @1.5%	6406053				
Payment for Goods u/s 153(1)(a) @2%	6406054				
Payment for Goods u/s 153(1)(a) @4%	6406056				
Payment for Services u/s 153(1)(b) @1%	6406052				
Payment for Services u/s 153(1)(b) @1.5%	6406053				
Payment for Services u/s 153(1)(b) @2%	6406054				
Payment for Services u/s 153(1)(b) @6%	6406056				
Receipts from Contracts u/s 153(1)(c) @7%	6406054				
Fee for Export related Services u/s 153(2) @1%	6406052				
Export Proceeds u/s 154(1) @1%	6407054				
Foreign Indenting Commission u/s 154(2)	6407051				
Sale Proceeds of goods to exporter u/s 154(3)	6407052				
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	6407053				
Contract Payments to indirect exporter u/s 154(3B)	6407054				
Export Proceeds u/s 154(3C)	6407055				
Prize on Prize Bond u/s 156	6409051				
Winnings from Crossword Puzzle u/s 156	6409052				
Winnings from Raffle u/s 156	6409053				
Winnings from Lottery u/s 156	6409054				
Winnings from Quiz u/s 156	6409055				
Winnings from Sale Promotion u/s 156	6409056				
Commission / Discount on petroleum products u/s 105A @12%	6409051				
Attributable Income from controlled foreign company u/s 105A @ 15%	6412031				
Brokerage / Commission u/s 233 @5%	6412090				
Brokerage / Commission u/s 233 @8%	6412096				
Brokerage / Commission u/s 233 @10%	6412097				
Brokerage / Commission u/s 233 @12%	6412074				
CNG Station Gas Bill u/s 234A	6413051				
Tax collected u/s 235 from CNG station	6413052				+
Lease of rights to collect tolls u/s 236A(3)	6419032				
Payment for use or right to use industrial, commercial and scientific equipment u/s 236O (1)	6415151				
Rent of Machinery and equipment u/s 236O (2)	6415152				
Sales of certain petroleum products u/s 236HA	6415153				
Dividend Specie u/s 236B @7.5%	6415102				
Dividend Specie u/s 236B @10%	6415103				
Dividend Specie u/s 236B @12.5%	6415104				
Dividend Specie u/s 236B @25%	6415106				
Dividend Specie u/s 236B @15%	6415107				
Advance tax on registering or attesting transfer of immovable property u/s 236W	6415151				
Capital Gains on Immovable Property u/s 37(1A) @0%	6422061				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	6422062				
Capital Gains on Immovable Property u/s 37(1A) @5%	6422063				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	6422064				
Capital Gains on Immovable Property u/s 37(1A) @10%	6422065				
Capital Gains on Immovable property u/s 37(1A) @3.75%	6422067				
Capital Gains on Securities u/s 37A @0%	6422051				
Capital Gains on Securities u/s 37A @5% (FIMEX/Cash Settled Securities)	6422053				
Capital Gains on Securities u/s 37A @7.5%	6422057				
Capital Gains on Securities u/s 37A @12.5%	6422055				
Capital Gains on Securities u/s 37A @15%	6422056				
Capital Gains on Securities u/s 37A @ corporate tax rate	6422059				
Capital Gains on Securities u/s 6B, 4th Schedule @ Corporate Tax Rate	6422059				
Purchase of Locally Produced Edible Oil u/s 146(A)	6431063				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/s (43D) / (43E), Part IV, 2nd Schedule	6432051				
Receipts from Shipping Business of a resident person u/s 7A	6431065				
Fee for Transport Services outside Pakistan u/s (3), Part II, 2nd Sch @1%	6431061				
Fee for Advertising services by electronic and print media outside Pakistan u/s (3), Part II, 2nd Sch @0.75%	6431062				
Fee for Other Services outside Pakistan u/s (3), Part II, 2nd Sch @4%	6431063				
Income derived from sources outside Pakistan by Pakistan Cricket Board u/s (3B), Part II, 2nd Schedule @ 4%	6431064				
Receipts for Contracts outside Pakistan u/s (3), Part II, 2nd Schedule @ 3.50%	6431071				
Tax on business income of builders u/s 7C (advance tax instalments paid under Rule 138)	6431072				
Tax on business income of developers u/s 7D (advance tax instalments paid under Rule 139)	6431073				
Surplus funds of NPO u/s 100C(1A)	6403063				
Tax on undistributed profits u/s 5A	6403064				
Accounting Profit after Tax	6403065				
Payable u/s 5A	6403066				

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Previous Return
+ Property												
+ Business												
+ Capital Assets												
+ Other Sources												
+ Foreign Sources / Agriculture												
+ Tax Chargeable / Payments												
Deductible Allowances												
Tax Reductions												
Tax Credits												
Adjustment Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												
Description												
Code												
Total Amount												
Amount Exempt from Tax / Subject to Final Tax												
Amount Subject to Normal Tax												
Action												
Income / (Loss) from Property 2000												
Income / (Loss) from Business 3000												
Gains / (Loss) from Capital Assets 4000												
Income / (Loss) from Other Sources 5000												
Foreign Income 6000												
Agriculture Income 6100												
Total Income 9000												
Deductible Allowances 9000												
Share of Partner Company in Income of ADP 9011												
Taxable Income 9100												
Tax Chargeable 9200												
Normal Income Tax 920000												
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax 920100												
WWF 920000												
Tax Credits 9320												
Turnover / Tax Chargeable us 113 @0.2% 932122												
Turnover / Tax Chargeable us 113 @0.25% 932163												
Turnover / Tax Chargeable us 113 @0.5% 932156												
Turnover / Tax Chargeable us 113 @1.25% 932100												
Accounting Profit / Tax Chargeable us 113 @17% 932173												
Income / Super Tax Chargeable 932181												
Difference of Minimum Tax Chargeable us 113 932154												
Difference of Alternate Corporate Tax us 113 932197												
Difference of Minimum Tax Chargeable us 230C (2)(Proviso) 932109												
Adjustment of Minimum Tax Paid us 113 in earlier Year(s) 932106												
Difference of Minimum Tax Chargeable us 148(B) / 153(B)(b) / 152(2A)(b) 932192												
Refund Adjustment of Other Year(s) against Demand of this Year 92101												
Withholding Income Tax 9201												
Advance Income Tax 9202												
Advance Income Tax us 14(A) 92022												
Admitted Income Tax 9203												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Previous Return
Description												
Code												
WDV (BF)												
Remaining Useful Years												
Extent of Use												
Amortization												
Action												
IT Stamp 3306												
Expenditure providing Long Term Advantage / Benefit 3306S												
Pre-Commencement Expenditure 3306												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		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)												
Action												
Building (all types) 3302												
Ramp for Disabled Persons 330204												
Plant / Machinery (not otherwise specified) 330301												
Computer Hardware / Allied Items / Equipment used in manufacture of IT products 330302												
Furniture (including fittings) 330303												
Technical / Professional Books 330304												
Below ground installations of mineral Oil concerns 330305												
Offshore installations of mineral Oil concerns 330306												
Office Equipment 330307												
Machinery / Equipment eligible for 1st Year Allowance 330300												
Motor Vehicle (not plying for hire) 33041												
Motor Vehicle (plying for hire) 33042												
Ships 33043												
Aircrafts / Aero Engines 33044												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate		Import Previous Return
Description												
Code												
Receipts / Value												
Tax Collected / Deducted / Paid												
Tax Chargeable												
Attributable Taxable Income												
Tax on Attributable Taxable Income												
Difference of Minimum Tax Chargeable												
Action												
Import of plastic raw materials under PCT heading 39.01 to 39.12 us 149 64010031												
Import of Edible Oil us 149 @5.5% 64010151												
Import of Packing Material us 149 @5.5% 64010151												
Payment for Transport Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part III, 1st Schedule 64060094												
Payment for Other Services to a PE of a Non-Resident us 152(2A)(b) / Division II, Part III, 1st Schedule 64060095												
Payment for Services us 153(1)(b) @1% 64060152												
Payment for Services us 153(1)(b) @2% 64060154												
Payment for Services us 153(1)(b) @8% 64060156												
Payment for Goods us 153(1)(b) @14.5% 64060073												

CHAPTER - XIX MISCELLANEOUS

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if any)	Action			
Import u/s 143 @1%	64010052										
Import u/s 143 @2%	64010054										
Import u/s 143 @3%	64010056										
Import u/s 143 @4%	64010058										
Import u/s 143 @4.5%	64010059										
Import u/s 143 @5.5%	64010061										
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) @4%	64060059										
Receipts from Contracts u/s 153(1)(c) @7%	64060254										
Fee for Export related Services u/s 153(2) @1%	64060352										
Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
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										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @6%	64120066										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
CFR No.	Date	Amount	Code	Description	Amount	Tax Year	+		
No records found.									

Head Wise Summary									
Head of Account									
Account									
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Registration No.	Proprietor/Member/Partner Name	% in Capital	Capital Amount	+					
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Final Accounts	Description	Action						
3000			+						
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes	Value	Action							
Business Sector-1		+ @							
Business Sector-2		+ @							
Business Sector-3		+ @							
Business Sector-4		+ @							
Business Sector-5		+ @							
Person Status		+ @							
Residence Status		+ @							
Special Tax Rate for Dividend covered under ADOT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADOT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADOT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADOT									
Special Tax Rate for Shipping Income									
Special Tax Rate for Exploration and Production of Petroleum 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 transfer / allocation / apportionment of profits / gains ?									
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.									
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?									
State the number of associates with which you had dealings during the tax year.									

I, Enter Name _____, CNIC No _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify Pin _____]

CHAPTER - XIX MISCELLANEOUS

¹[“PART-II-Q

Electronic Return for Salaried Person

Class	Payment	Attribute	Verification	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Calculate	Action
Employment	Income from Salary			1000					
Other Sources	Pay, Wages or Other Remuneration (Including Advance of Salary)			1000					
Foreign Sources / Agriculture	Allowances (including Flying / Submarine Allowance)			1049					
Tax Chargeable / Payments	Expenditure Reimbursement			1050					
116 - Wealth Statement	Value of Perquisites (including Transport Monetization for Civil Servants)			1090					
	Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)			1099					

Class	Payment	Attribute	Verification	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Calculate	Action
Other Sources	Income / (Loss) from Other Sources			5000					
Foreign Sources / Agriculture	Receipts from Other Sources			5029					
Tax Chargeable / Payments	Yield on Behood Certificates / Pensioner's Benefit Account / Shubada Family Benefit Account			5003041					
116 - Wealth Statement	Profit on Debt (Interest, Yield, etc)			5003					
	Profit on Debt (if amount is ₹ exceeds 36 million)			500312					
	Other Receipts			5028					
	Annuity / Pension			5007					

”]

¹ Part –IIQ added through SRO 822(I)/2020 dated 8th September, 2020

CHAPTER - XIX MISCELLANEOUS

PART-IV OF THE SECONDSCHEDULE

¹["Statement of Assets / Liabilities for Tax Year 2015

Data				Verification
Task	1962) (Statement of Assets / Liabilities filed voluntarily)			Transaction Date:
Name				Registration No:
Period	01-Jul-2014	- 30-Jun-2015	Tax Year 2015	Submission Date *
				Due Date

Data				Verification
Personal Assets / Liabilities / Receipts / Expenses				Calculate
Personal Expenses	Description	Code	Amount	Action
Personal Assets / Liabilities	Personal Expenses	7069		
Reconciliation of Net Assets	Rent	7051		
	Rates / Taxes / Charge / Cost	7052		
	Vehicle Running / Maintenance	7055		
	Travelling	7056		
	Electricity	7056		
	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	7067		
	Contribution in Expenses by Family Members	7068		

Data				Verification
Personal Assets / Liabilities / Receipts / Expenses				Calculate
Personal Expenses	Description	Code	Amount	Action
Personal Assets / Liabilities	Agricultural Property	7001		+
Reconciliation of Net Assets	Commercial, Industrial, Residential Property (Non-Business)	7002		+
	Business Capital	7003		+
	Equipment	7004		
	Animal	7005		
	Investment (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		+
	Debt (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		+
	Motor Vehicle	7008		+
	Precious Possessions	7009		+
	Household Effect	7010		
	Personal Item	7011		
	Cash	7012		
	Any Other Asset	7013		+
	Assets in Others Name	7014		+
	Total Assets	7019		
	Credit (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		+
	Total Liabilities	7022		

Data				Verification
Personal Assets / Liabilities / Receipts / Expenses				Calculate
Personal Expenses	Description	Code	Amount	Action
Personal Assets / Liabilities	Net Assets Current Year	703001		
Reconciliation of Net Assets	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 Income Declared as per Return for the year	7034		
	Foreign Remittance	7035		
	Inheritance	7036		
	Gift	7037		
	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
	Others	7048		
	Outflows	7099		
	Personal Expenses	7069		
	Gift	7091		
	Loss on Disposal of Assets	7092		
	Others	7098		
	Unreconciled	703009		
	Assets Transferred / Sold / Gifted / Donated during the year	703004		

Data		Verification
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement (as 115(4)) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.	Verify CODE	”]

¹ Inserted by the S.R.O. 877(I)/2015 dated 01.09.2015

¹[PART VII
Certificate of Collection or Deduction of Tax

(See rule 42)

S. No.	Original/Duplicate	Date of issue
Certified that a sum of	Rupees _____ (Amount of tax collected/deducted in figures)	
	Rupees _____	
	_____ (Amount in words)	
on account of Income Tax has been collected/deducted from	_____	
(Name and address of the person from whom tax collected/deducted)	_____	
	In case of an individual, his/her name in full and In case of an association of persons / company, name and style of the association of persons/company	
having National Tax Number holder of CNIC No.	_____ (if any) and _____ (in case of an individual only)	
on	_____ (Date of collection/deduction)	
Or during the period under section *	From _____ To _____ (Period of collection/deduction)	
on account of *	_____ (Specify section of the Income Tax Ordinance, 2001)	
<u>vide</u>	_____ (Specify nature)	
on the value/amount of	_____ (Particulars of LC, Contract etc.)	
	Rupees __ (Gross amount on which tax collected/deducted in figures)	
	Rupees _____	
	_____ (Amount in words)	

This is to further certify that the tax collected/deducted has been deposited in the Federal Government Account as per the following details:

Date of deposit.	SBP / NBP/ Treasury.	Branch/City.	Amount. (Rupees)	Challan /Treasury No.
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Company/office etc. collecting/deducting the tax:

Name.	_____	Signature.	_____
Address.	_____	Name.	_____
NTN (if any)	_____	Designation.	_____
Date.	_____	Seal.	_____

¹ Part VII inserted by Notification No. SRO 641(I)/2005, dated 27.06.2005.

CHAPTER - XIX MISCELLANEOUS

Second Schedule

Part VII

¹ Section	On account of	Section	On Account of
148	Import of goods	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
149	Payment of Salary	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 and weaving
150	Payment of dividend	154(1)	Realization of proceeds of exports of goods
151(1)(a)	Payment or credit of profit on debt to a resident person on schemes of National Savings	154(2)	Realization of foreign indenting commission
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	154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
151(1)(c)	Payment or credit of profit on debt to a resident person on securities of Federal or Provincial Government or a local authority	154(3A)	Export of goods by an industrial undertaking located in an export processing zone
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	154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
152(1)	Payment to a non-resident person on account of royalty or fee for technical services	155	Payment of rent of immovable property
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	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
152(1A)(b)	Payment to a non-resident on account of execution of any other contract for construction or services rendered relating thereto	156A	Payment of commission on petroleum products of petrol pump operators
152(1A)(c)	Payments to a non-resident person on account of execution of a contract for advertisement services rendered by TV Satellite Channels	156B	Withdrawal from pension fund
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)	231A	Cash withdrawal from a bank account
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods	231B	Tax collected on sale of motor car by a manufacturer or authorized dealer.
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided	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
		234A	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.]

¹ List substituted by Notification No. SRO 1062(I)/2007, dated 27.10.2007.

PART VIII

Annual Statement of Collection or Deduction of Income Tax (Other than from Salary)

[See rule 44(1)]

Particulars of withholding agent/payer/collector:

Name

NTN

Address

Statement for the year ending 30th June,

S. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
	Name, address and NTN of the person from whom tax collected or deducted	Nature of payment etc.	Section under which tax collected or deducted (As detailed on back of this form)	Value / amount on which tax collectible or deductible during the year. (Rupees)	Amount of tax collected or deducted during the year. (Rupees)	Rate of tax collected or deducted. (Percentage)	Amount of tax deposited. (Rupees)					
1.	<table border="1"> <tr> <td>Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc.</td> <td></td> </tr> <tr> <td>NTN</td> <td>Consumer/Reg No.</td> </tr> </table>	Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc.		NTN	Consumer/Reg No.							
Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc.												
NTN	Consumer/Reg No.											
2.	<table border="1"> <tr> <td>NTN</td> <td>Consumer/Reg No.</td> </tr> </table>	NTN	Consumer/Reg No.									
NTN	Consumer/Reg No.											
3.	<table border="1"> <tr> <td>NTN</td> <td>Consumer/Reg No.</td> </tr> </table>	NTN	Consumer/Reg No.									
NTN	Consumer/Reg No.											
4.	<table border="1"> <tr> <td>NTN</td> <td>Consumer/Reg No.</td> </tr> </table>	NTN	Consumer/Reg No.									
NTN	Consumer/Reg No.											
5.	<table border="1"> <tr> <td>NTN</td> <td>Consumer/Reg No.</td> </tr> </table>	NTN	Consumer/Reg No.									
NTN	Consumer/Reg No.											

Second Schedule

Part VIII

Total (Rupees)	_____
Tax deposited as per 1st quarter statement	_____
Tax deposited as per 2nd quarter statement	_____
Tax deposited as per 3rd quarter statement	_____
Tax deposited as per 4th quarter statement	_____
Total (Rupees)	_____

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, 2002.

Dated: _____ (dd/mm/yyyy) Signature _____
 Please see filing instructions at back page.

Filing Instructions

1. Use additional sheet(s) wherever necessary
2. State amount excluding tax relating to earlier year deposited during the year and including tax deposited in following year relating to current year in column 8.
3. This statement should be filled in the order of each person from whom tax has been collected or deducted and mentioning against it the details relating to tax collected or deducted under various section as illustrated below:

S. No.	Name, address and NTN of the person from whom tax collected or deducted Where NTN is not available indicate NIC or Consumer or Telephone or Registration No. etc.	Nature of payment etc.	Section under which tax collected or deducted (As detailed on back of this form)	Value / amount on which tax collectible or deductible during the year (Rupees)	Amount of tax collected or deducted during the year (Rupees)	Rate of tax collected or deducted (Percentage)	* Amount of tax deposited (Rupees)
1.	XYZ & Co. 24, North, Jinnah Avenue, Islamabad 18-01-1234567	Sale of goods	153(1)	275,865	9,655	3.50%	9,655
		Services	153(1)	12,650	633	5.00%	633
		Commission	233	35,000	3,500	10.00%	3,500
		Dividend	150	1,250	125	10.00%	125
		Profit on debt	151	6,230	623	10.00%	623
		Rent	155	320,000	16,000	5.00%	16,000
2.	ABC, H.No. 20, Street No. 10, Sector VI, Rawalpindi 02-01-2345678						

CHAPTER - XIX MISCELLANEOUS**Part VIII***Income Tax Rules, 2002*

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 Provincial 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
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 and weaving
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
231B	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 shares 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
234A	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.]

CHAPTER - XIX MISCELLANEOUS

Part IX

Income Tax Rules, 2002

DECLARATION BY SALARIED PERSONS To be submitted to the Employer by the Employee				IT-3	
Employee's NTN	<input style="width: 100px;" type="text"/>	Tax Year	<input style="width: 100px;" type="text"/>		
Employee's CNIC	<input style="width: 150px;" type="text"/>	Employee No.	<input style="width: 150px;" type="text"/>		
Employee's Name	<input style="width: 100%;" type="text"/>				
Designation	<input style="width: 40%;" type="text"/>	Posting City	<input style="width: 50%;" type="text"/>		
Department	<input style="width: 40%;" type="text"/>	Section	<input style="width: 50%;" type="text"/>		
Employer's NTN/FTN	<input style="width: 100px;" type="text"/>	Name of Employer	<input style="width: 100%;" type="text"/>		
I, the undersigned whose particulars are given above, solemnly declare that:					
<input type="checkbox"/> I do not have any source of income other than the salary paid by the above mentioned employer					
<input type="checkbox"/> I also have source(s) of income other than the salary paid by the above mentioned employer, and undertake to file Income Tax Return under the Income Tax Ordinance 2001.					
<input type="checkbox"/> I am liable to file Wealth Statement as my total income is Rs. 500,000 or more.					
Following Mobile(s), Motor Vehicle(s), Bank Account(s) are in my name and the Electricity and Telephone connections mentioned below are installed at my residence. Tax credit as per details given below may please be granted, for which evidences are attached.					
Sr.	Category	Mobile/Vehicle/Bank Account/Electricity Consumer/Phone/CNIC Numbers			Amount of Tax Credit Claimed
		1st	2nd	3rd	
1	Mobile Phone Bill				
2	Motor Vehicle Tax				
3	Cash Withdrawal				
4	Profit on Debt				
Electricity Connections	Consumer Number				
	CNIC/NTN of Premises Owner				
	Name of Premises Owner				
Telephone Connections	Phone Number				
	CNIC/NTN of Premises Owner				
	Name of Premises Owner				
				Total Claim	<input style="width: 100px;" type="text"/>
Note: 1) Attach more sheets if more than three (3) numbers are to be stated in any category. 2) For Government residences, write 99999-9999999-9 as CNIC of Owner.					
I, hereby solemnly declare that all the information given above is correct and complete to the best of my knowledge.					
Date: <input style="width: 150px;" type="text"/>		Signatures of Employee			
To be Completed by the Employer					
a) Declaration of the Employee regarding other source(s) of income will be recorded in Col-25 of Annual Employer Statement mentioned in the box given in front of this statement as Y or N. <input type="checkbox"/> Y=Yes, N=No					
b) Tax Credit as given in front of this statement has been given to the aforementioned employee, as Tax Credit within the Tax Period, after examining all the evidences provided which are found to be in accordance with the claim and Income Tax Ordinance 2001. An entry to this extent will be made in Col-21 of the Annual Employer Statement in front of Rs. <input style="width: 100px;" type="text"/> Employee's record. Credit Given by Employer					
Date: <input style="width: 150px;" type="text"/>		Authorized Signatures			
This Declaration is for Employer's record and should be maintained for at least 5-Years					

This form can be downloaded from FBR website www.fbr.gov.pk

CHAPTER - XIX MISCELLANEOUS

PART-X OF THE SECOND SCHEDULE

¹[²[Biannual] Statement of collection or deduction of income tax under section 165(2)
[See rule 44(2)]

Tax Characteristic / Payments		Description	Code	Receipts / Value	Tax Collected / Declared / Paid	Tax Characteristic	Action
Adjustable Tax		Salary of Federal Government Employees u/s 149	64020001				+
Final / Final / Admitted / Average / Award / Refund Tax		Salary of Physical Government Employees u/s 149	64020002				+
Computations		Salary of Corporate Sector Employees u/s 149	64020003				+
		Salary of Other Employees u/s 149	64020004				+
		Profit on Debt u/s 151 From NSC / PFD Deposits	64040001				+
		Profit on Debt u/s 151 From Bank Accounts / Deposits	64040002				+
		Profit on Debt u/s 151 From Government Securities	64040003				+
		Profit on Debt u/s 151 From Others	64040004				+
		Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
		Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
		Payment for Goods to a PE of a Non-Resident u/s 152(A)(a) / Division II, Part III, 1st Schedule	64050009				+
		Payment for Transport Services to a PE of a Non-Resident u/s 152(A)(b) / Division II, Part III, 1st Schedule	64050010				+
		Payment for Other Services to a PE of a Non-Resident u/s 152(A)(c) / Division II, Part III, 1st Schedule	64050011				+
		Payment for Contracts to a PE of a Non-Resident u/s 152(A)(c) / Division II, Part III, 1st Schedule	64050012				+
		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) @ 4%	64060008				+
		Payment for Goods u/s 153(1)(a) @ 4.5%	64060009				+
		Payment for Services u/s 153(1)(b) @ 1%	64060102				+
		Payment for Services u/s 153(1)(b) @ 2%	64060104				+
		Payment for Services u/s 153(1)(b) @ 2%	64060115				+
		Rent of Property u/s 155	64080001				+
		Withdrawal from Pension Fund u/s 156B	64090201				+
		Cash Withdrawal from Bank u/s 231A	64100101				+
		Certain Banking Transactions u/s 231AA	64100201				+
		Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
		Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
		Motor Vehicle Sale u/s 231B(3)	64100303				+
		Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				+
		Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102				+
		Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103				+
		Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				+
		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 Consumer u/s 235	64140001				+
		Electricity Bill of Industrial Consumer u/s 235	64140002				+
		Electricity Bill of Domestic Consumer u/s 235A	64140101				+
		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	64150101				+
		Domestic Air Ticket Charges u/s 236B	64150201				+
		Sale / Transfer of Immovable Property u/s 236C	64150301				+
		Fairs / Gatherings Charges u/s 236D	64150401				+
		Certification of Foreign-Produced TV Play Single u/s 236E	64150501				+
		Certification of Foreign-Produced TV Drama Serial u/s 236E	64150502				+
		Issuance of License to Cable Operators u/s 236F	64150601				+
		Renewal of License to Cable Operators u/s 236F	64150602				+
		Issuance of License to IPTV, FM Radio, MMDG, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603				+
		Renewal of License to IPTV, FM Radio, MMDG, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604				+
		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	64150801				+
		Educational Institution Fee u/s 236I	64150901				+
		Issuance / Renewal of License to Dealers / Commission Agents / Amaltes u/s 236J	64151001				+
		Purchase / Transfer of Immovable Property u/s 236K	64151101				+
		Purchase of International Air Ticket u/s 236L	64151201				+
		Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				+
		Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				+
		Banking transactions otherwise than through cash u/s 236P	64151501				+
		Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151601				+
		Education related expenses incurred abroad u/s 236R	64151701				+
		Dividend in specie u/s 236S	64151801				+
		Purchase of future commodity contracts u/s 236T	64151901				+

¹ Inserted by the S.R.O. 941(I)/2015 dated 18.09.2015
² The word "Monthly" substituted through SRO 849(I)/2019 dated 24th July, 2019

CHAPTER - XIX MISCELLANEOUS

Date	Payment	Withholding Tax	Bill						
Tax Chargeable / Payments				Validate Calculate Generate Bill					
Adjustable Tax				Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Dividend u/s 150 @7.5%	64030052				+
Computations				Dividend u/s 150 @10%	64030053				+
				Dividend u/s 150 @12.5%	64030054				+
				Dividend u/s 150 @20%	64030057				+
				Dividend u/s 150 @25%	64030059				+
				Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				+
				Profit on Debt u/s 151 from NSC / PO Deposits	64040051				+
				Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				+
				Profit on Debt u/s 151 from Government Securities	64040053				+
				Profit on Debt u/s 151 from Other Securities	64040054				+
				Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				+
				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				+
				Profit on Debt u/s 152(2) / u/s (5A), Part II, 2nd Schedule	64050099				+
				Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				+
				Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADTT	64050099				+
				Profit on Debt to a Non-Resident covered under ADTT	64050099				+
				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) @4%	64060059				+
				Payment for Goods u/s 153(1)(a) @4.5%	64060059				+
				Payment for Services u/s 153(1)(b) @1%	64060152				+
				Payment for Services u/s 153(1)(b) @2%	64060154				+
				Payment for Services u/s 153(1)(b) @8%	64060166				+
				Payment for Services u/s 153(1)(b) @10%	64060170				+
				Receipts from Contracts u/s 153(1)(c) @7%	64060204				+
				Receipts from Contracts u/s 153(1)(c) @7.5%	64060205				+
				Receipts from Contracts u/s 153(1)(c) @10%	64060270				+
				Fee for Export related Services u/s 153(2) @1%	64060382				+
				Export Proceeds u/s 154(1) @1%	64070054				+
				Foreign Indenting Commission u/s 154(2)	64070151				+
				Prize on Prize Bond u/s 156	64090051				+
				Winning from Crossword Puzzle u/s 156	64090052				+
				Winning from Raffle u/s 156	64090053				+
				Winning from Lottery u/s 156	64090054				+
				Winning from Quiz u/s 156	64090055				+
				Winning from Sale Promotion u/s 156	64090056				+
				Commission / Discount on petroleum products u/s 156A	64090151				+
				Brokerage / Commission u/s 233 @10%	64120070				+
				Brokerage / Commission u/s 233 @12%	64120074				+
				CNG Station Gas Bill u/s 234A	64130151				+
				Electricity Bill of Commercial Consumer u/s 235	64140051				+
				Electricity Bill of Industrial Consumer u/s 235	64140052				+
				Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				+
				Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				+

Date	Payment	Withholding Tax	Bill						
Tax Chargeable / Payments				Validate Calculate Generate Bill					
Adjustable Tax				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fore / Final Tax	Amount Subject to Normal Tax	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Withholding Income Tax	9001				
Computations									

Date	Payment	Withholding Tax	Bill						
CFR No.	Date	Amount	Code	Description	Amount	Tax Year			
No records found.									

Date	Payment	Withholding Tax	Bill									
				Choose File No file chosen Import For date Calculate Generate Bill								
Search by: Registration No. or Identification No. or Reference No. or Amount Code or Description or Amount or Remarks												
Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
No records found.												
Page: 1 of 1												

Date	Payment	Withholding Tax	Bill						
Payments									
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date			
No records found.									

¹**[PART XA
DECOMMISSIONING CERTIFICATE**

*(As required under sub-rule (4A) 2 of Part-I of
Fifth Schedule to the Income Tax Ordinance, 2001*

It is certified that the decommissioning cost claimed, presents fairly, in all material respects:

- (i) I/We have examined the accounts and records of _____ (name, address & NTN of the taxpayer) relating to the decommissioning cost for the tax year _____.
- (ii) The amortization charge of Decommissioning cost for current year, claimed by the Company in its return of total income for Tax Year _____ is in accordance with sub-Rule (4A) of rule 2 of Part I of the Fifth Schedule to the Income Tax Ordinance, 2001.
- (iii) I/We certify that the tax payer has not included amounts of exchange loss, unwinding of discount, mark up or interest, cost of funds or inflationary impact in computing the decommissioning cost.
- (iv) I/We also certify that the decommission of all amounts is in Pakistan rupees (PKR).
- (v) The particulars required to be furnished under sub-Rule (4A) of rule 2 of Part I of the Fifth Schedule to the Income Tax Ordinance, 2001 are given in the Annexure to this certificate. The information provided in the Annexures is true and correct.

Signed: _____
 Name: _____
 Address: _____
 Place: _____
 Date: _____

ANNEXURE A

(GENERAL INFORMATION)

Particulars	
1.	Name of the taxpayer
2.	Address:
3.	Tax Year:
General	
4.	No. of concessions owned at the opening date of financial year

¹ Part XA inserted by Notification No. SRO 357(I)/2011, dated 04.05.2011.

CHAPTER - XIX MISCELLANEOUS

Second Schedule

Part XA

5.	Names of concessions owned at the opening date of financial year	
6.	No. of concessions owned at the closing date of financial year	
7.	Names of concessions owned at the closing date of financial year	
8.	Amount of decommissioning cost to be amortized under sub-rule (4A) (separately in respect of each concession)	
9.	No. of years of useful life (separately in respect of each concession)	
10.	Amount of amortization deduction claimed in the return	
Additions and Deletions		
11.	No. of concessions disposed off during the year	
12.	Names and concessions disposed off during the year	
13.	Gross consideration received	
14.	Name of the each purchaser	
15.	Address	
16.	No. of concessions acquired during the year	
17.	Names of concessions acquired during the year	
18.	Gross consideration paid	
19.	Name of the recipient	
20.	Address	
21.	Amount of decommissioning cost deleted	
22.	Amount of decommissioning cost added	
23.	Net amount of decommissioning claim	

Signed: _____

Name: _____

Address: _____

Place: _____

Date: _____

CHAPTER - XIX MISCELLANEOUS

Part XA

Income Tax Rules, 2002

ANNEXURE B

(GENERAL INFORMATION)

1.	Name of the concession	
2.	Address	
3.	Name of the Operator	
4.	Address of the Operator	
5.	Date of commencement of commercial production	
6.	Amount of amortization deduction claimed in the return in respect of the concession	
7.	Total No. of years of useful life	
8.	Balance No. of years of useful life available	
9.	Total amount of decommissioning cost	

Signed: _____

Name: _____

Address: _____

Place: _____

Date: _____

ANNEXURE C

(HISTORICAL DATA OF THE CONCESSION)

		Original provision at the commencement of commercial production	Year 1	Year 2	Year 3	Year 4*
Opening Balance of:	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					

CHAPTER - XIX MISCELLANEOUS

Second Schedule

Part XA

Closing Balance of:	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					
Additions during the year	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					
Deletions during the year	Decommissioning cost					
	Financial charges					
	Exchange Loss					
	Unwinding of discount					
	Mark up or inflationary charges					

*Use extra columns for additional number of years.

¹[PART XI

Statement of Deduction of Income Tax from Payment of Contributions to An Approved Superannuation Fund

[See rule 45]

Particulars of withholding agent/payer/collector

Name _____

Address _____

NTN _____

S. No.	Name, address and National Tax Number of the employee	The period for which the employer has contributed to the superannuation fund	The amount of contributions re-paid		The average of deduction of Income Tax during the preceding three years	Amount of Income Tax deducted on re-payment	Date of deposit of Income Tax in Government Treasury (dd/mm/yyyy)	Treasury Challan Number
			Principal	Interest				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Verification

I, _____ (Name), holder of CNIC No. _____, in my capacity as _____ (Designation and person responsible for deducting the tax, do hereby solemnly declare that to the best 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, 2002.

Date: _____ (dd/mm/yyyy)

Signature]

¹ Part XI inserted by Notification No. SRO 641(I)/2006, dated 27.06.2006.

¹[PART XII

Statement regarding transfer of property

- 1) The following monthly statement shall be filed by every person responsible to register or attest the transfer or right to use of immovable property ²[], located in urban area, if it is;
- a) measuring at least 500 sq. yards or one kanal, whichever is less; or
 - b) a residential flat with covered area measuring 1500 sq. feet and above; or
 - c) a commercial property of any size;

Statement regarding transfer of properties-for the month of 200....

S. No.	Name and address of the buyer	* National Tax Number of the buyer	Name of the seller	Address of the seller
(1)	(2)	(3)	(4)	(5)

* National Tax Number; of the seller	Full particulars and location of property	Value of the property as per deed of registration	Date of Registration
(6)	(7)	(8)	(9)

* CNIC number, in case NTN is not available.

¹ Part XII inserted by Notification No. SRO 669(I)/2006, dated 28.06.2006.

² Brackets and words "(other than agricultural land)" omitted by Notification No. SRO 1121(I)/2006, 06.11.2006.

CHAPTER - XIX MISCELLANEOUS

Part XII

Income Tax Rules, 2002

"I _____ hereby certify that the above statement contains complete information regarding attestation/registration of properties, located in urban area (other than agricultural land), measuring at least five hundred sq. yards or one kanal, residential flats with covered areas measuring 1500 sq. feet and above, and commercial properties for the month of _____ 200 ____.

Name and Designation _____ Signature _____

Address _____ Date _____

(Seal)

2) For the purpose of this statement "urban area" means area falling within the limits of :-

- i) the Islamabad capital territory;
 - ii) a cantonment board; or
 - iii) a municipal body;
 - iv) in case of Karachi up to 40 kilometers from the outer limit of municipal or cantonment limits;
 - v) in case of Lahore and Faisalabad up to 30 kilometers from the outer limit of municipal or cantonment limits;
 - vi) in other cases up to 10 kilometers from the outer limits of municipal bodies or cantonment boards; and
 - vii) includes areas defined as such in the Urban Immoveable Property Tax Act 1958 (WP Act V of 1958) and such areas as the Central Board of Revenue may, for time to time, by notification in the Official Gazette specify.
- 3) The statement referred to in sub-rule (1) shall be furnished on or before 10th of each month regarding properties registered or attested during the preceding month,]

¹[PART-XIII

Statement regarding sale of motor vehicles

- 1) Every manufacturer, dealer of motor vehicle, registration authority, bank, or leasing company, shall furnish a statement regarding sale or lease of motor vehicles, on monthly basis to the Commissioner or any officer appointed on his behalf as under, namely;

**Statement for sale of motor vehicles
For the month of _____ 20 _____**

S.No	Name and Address of Purchaser/Lessee	NTN/CNIC of Purchaser/Lessee	Registration Number of the Motor Vehicle	Motor Vehicle Make/Model/ Engine Capacity
(1)	(2)	(3)	(4)	(5)

Year of Manufacture	Date of First Registration of the vehicle in Pakistan	Registered Capacity/ Laden Weight of the Vehicle	Ex-factory Price of Motor Vehicle
(6)	(7)	(8)	(9)

*This form can be modified by omitting the columns that are not applicable.

"I _____ certify that the above statement contains complete information regarding sale or lease of motor vehicles during the month of _____ 20____.

Name and Designation _____ Signature _____

Address _____ Date _____

(Seal)

- 2) The statement referred to in sub-rule (1) shall be furnished on or before 10th of each month regarding sale or lease of motor vehicles during the preceding month.]

¹ Part XIII inserted by Notification No. SRO 669(I)/2006, dated 28.06.2006.