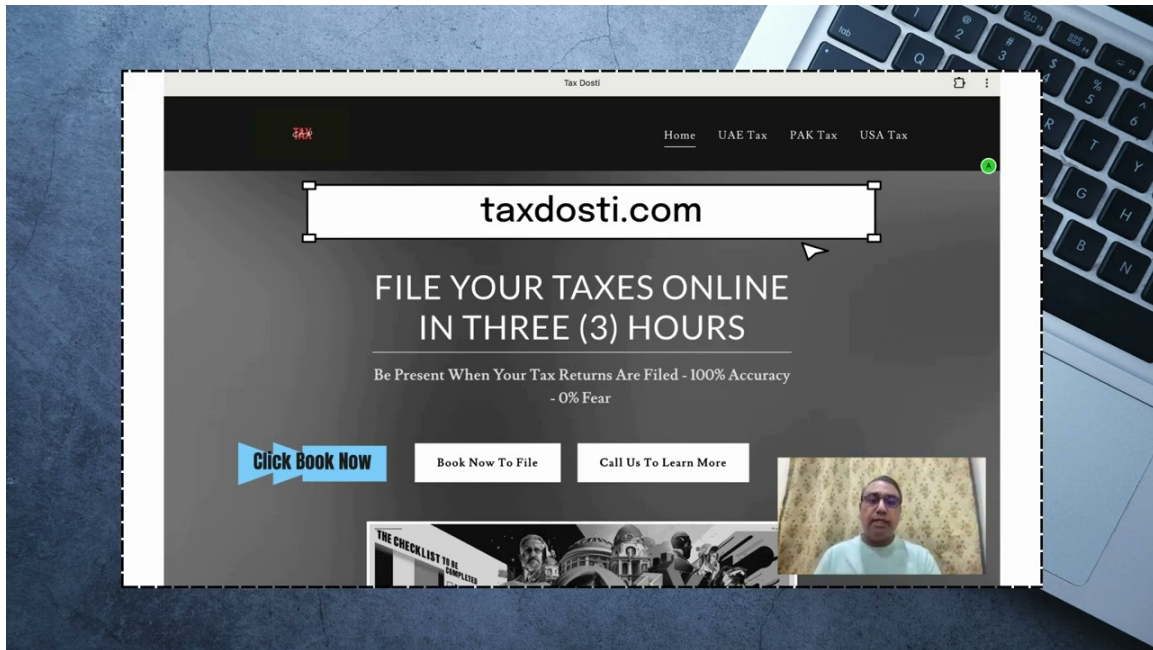


Tax Filing Checklist for Salaried Individuals in Pakistan 🇵🇰

Tax Year 2025



Welcome To Tax Dosti

Tax Filing of Salaried Person FBR Iris Pakistan

For an individual whose sole income source is salary, we provide a complete list of supporting documents that are generally required to successfully file their annual income tax return and wealth statement in Pakistan. For a downloadable checklist, visit [\[https://taxdosti.com\]](https://taxdosti.com)

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Tax Filing Checklist for Salaried Individuals in Pakistan 🇵🇰

Tax Year 2025

This checklist includes supporting documents and important considerations for filing income tax returns and wealth statements, as per the Income Tax Ordinance, 2001.

Tax Deduction Certificate (if applicable)

◆ A **Tax Deduction Certificate**, also known as an **exemption certificate**, is issued by the Commissioner of the Federal Board of Revenue (FBR) under certain conditions (Section 159 of the Income Tax Ordinance, 2001). It allows specific payments to be made without

deducting tax at source or at a reduced rate. This is relevant if the individual anticipates their income is tax exempt.

Annual Statement of Deduction of Income Tax from

Salary

◆ Provided by the employer, this is the primary proof of tax deduction. It includes details of:

- Gross salary earned
- Allowances and deductions
- Total tax deducted during the tax year (Section 149, Income Tax Ordinance, 2001).

Computerised Payment Receipts (CPRs)

◆ These receipts act as evidence of any other tax payments made during the year, including advance tax payments. **Advance taxes** are mandatory in some cases, even if the salary has already been subjected to withholding tax (Section 147).

Bank Statements

◆ While not explicitly required, bank statements may serve as supporting evidence for transactions declared in the wealth statement (Section 116).

Investment Certificates

◆ If claiming exemptions or deductions related to investments, supporting documents like investment certificates from the Directorate of National Savings or other financial institutions are necessary (Sections 62 and 63).

Proof of Foreign Income and Assets

◆ Individuals with:

- Foreign income exceeding USD 10,000
 - Foreign assets valued at USD 100,000 or more
- must provide supporting documentation, including bank statements, property ownership documents, and foreign tax payment receipts (Section 114).

Wealth Statement and Reconciliation Statement

◆ A detailed account of assets and liabilities as of a specific date is required, along with a reconciliation statement explaining changes in wealth from the previous year to the current year (Section 116).

◆ Supporting documents for the wealth statement may include:

- Property documents

- Bank statements
- Investment certificates.

Additional Considerations

- ◆ Ensure the Return of Income form is duly filled and signed, including any required annexures (Section 118).
- ◆ Use your CNIC as the National Tax Number (NTN) (Section 181A).
- ◆ File by the due date to avoid penalties (Section 182).
- ◆ Electronic filing maybe mandatory, especially for individuals with salary income above certain thresholds.

Disclaimer

⚠ Disclaimer: This checklist is based on the Income Tax Ordinance, 2001, of Pakistan and may not comprehensively detail all documentation requirements.

It is highly recommended to consult a tax professional or refer to the latest guidelines from the Federal Board of Revenue (FBR).

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Thanks for downloading