GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

Islamabad, the 23rd August, 2019.

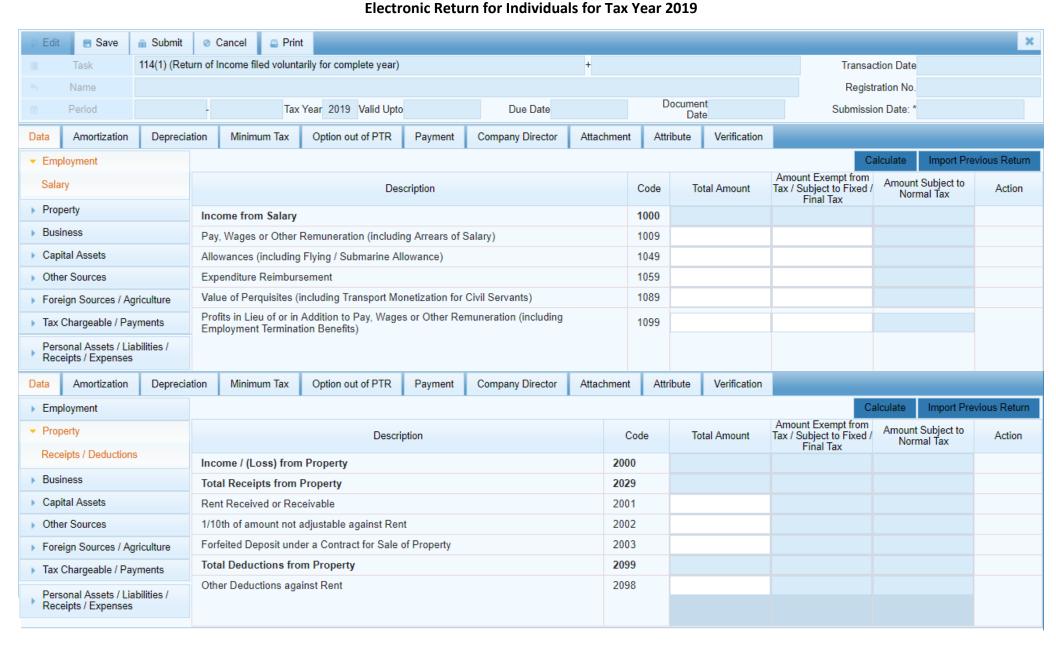
(Income Tax)

S.R.O. 951(I)/2019.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of said section, notice is hereby given that objection or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions, which may be received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

DRAFT AMENDMENTS

In the aforesaid Rules, in the Second Schedule, after Part-II-N, the following new Part-II-O shall be added, namely:-

Part-II-O



Data	Amortization	Deprecia	tion Minimum	Tax	Option out of PTR	Payment	Company Director	Attachmer	nt A	ttribute	Verification				
▶ Em	nployment											Са	alculate	Import Prev	rious Return
	operty				Desc	ription			Code	Tota	I Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amoun Nor	t Subject to mal Tax	Action
	siness		Income / (Loss)	from	Business				3000						
	nufacturing / Tradin ner Revenues	g Items	Net Revenue (e Discount, Freig			al Excise, Bro	okerage, Commission	,	3029						
	nagement, Adminis	trativo	Gross Revenue	e (excl	uding Sales Tax, Fed	eral Excise)			3009						
	lling & Financial Exp		Selling Expens	es (Fr	eight Outward, Broke	rage, Comm	ission, Discount, etc.)	3019						
Ina	dmissible / Admissi	ble	Cost of Sales /	Servi	ces				3030						
Dec	ductions		Opening Stock						3039						
Adj	justments		Net Purchases	(exclı	ıding Sales Tax, Fede	eral Excise)			3059						
	siness Assets / Equ	ity /	Salaries / Wages	S					3071						
Liai	bilities		Fuel						3072						
▶ Ca	pital Assets		Power						3073						
▶ Oth	her Sources		Gas						3074						
▶ For	reign Sources / Agr	iculture	Stores / Spares						3076						
▶ Tax	x Chargeable / Payı	ments	Repair / Mainten	nance					3077						
	rsonal Assets / Liab	ilities /	Other Direct Exp	enses	3				3083						
Red	ceipts / Expenses		Accounting Amo	rtizati	on				3087						
			Accounting Dep	reciati	on				3088						
			Closing Stock						3099						
			Gross Profit / (l	Loss)					3100						

Data	Amortization	Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribu	te Verification	1		
▶ Emp	oloyment									С	alculate Import Pre	vious Return
▶ Prop				Descript	on		Code		Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Busi	iness		Other Revenues				3129					
Man	ufacturing / Tradin	g Items	Fee for Technical / Pr	ofessional Services			3101					
Othe	er Revenues		Accounting Gain on S	ale of Intangibles			3115					
	agement, Administrative, ng & Financial Expenses Accounting Gain on Sale of Assets						3116					
	elling & Financial Expenses Others admissible / Admissible						3128					
	missible / Admissil uctions	ole	Share in untaxed Inco	me from AOP			3131					
Adju	stments		Share in Taxed Incom	e from AOP			3141					
	ness Assets / Equi ilities	ity /										
▶ Cap	ital Assets											
▶ Othe	er Sources											
▶ Fore	eign Sources / Agri	culture										
▶ Tax	Chargeable / Payn	nents										
	onal Assets / Liabi eipts / Expenses	lities /										

Data Amortization	Deprecia	tion Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attrib	oute	Verification				
▶ Employment											Calculate	Import Pre	vious Returr
▶ Property			Descri	ption		Co	de	Total	Amount	Amount Exempt from Tax / Subject to Fixe / Final Tax	n d Amou No	nt Subject to ormal Tax	Action
▼ Business		Management, Admir	nistrative, Selling & Fi	nancial Expe	nses	3199)			/ I IIIdi Tdx			
Manufacturing / Tradir	ng Items	Rent	, ,	•		3151							
Other Revenues		Rates / Taxes / Cess				3152							
Management, Adminis		Salaries / Wages / Pe	erquisites / Benefits			3154							
Selling & Financial Ex			ce / Vehicles Running /	Maintenance		3155	,						
Inadmissible / Admissi Deductions	ible	Electricity / Water / G				3158	3						
Adjustments		Communication				3162	2						
-		Repair / Maintenance)			3165	;						
Business Assets / Equ Liabilities	iity /	Stationery / Printing /	Photocopies / Office Si	upplies		3166	;						
Capital Assets		Advertisement / Publ	icity / Promotion			3168	3						
Other Sources		Insurance				3170)						
	It	Professional Charges	3			3171							
Foreign Sources / Agr		Profit on Debt (Finan	cial Charges / Markup /	Interest)		3172	2						
Tax Chargeable / Pay		Brokerage / Commiss	sion			3178	3						
Personal Assets / Liab Receipts / Expenses	oilities /	Other Indirect Expens	ses			3180)						
		Irrecoverable Debts \	Vritten off			3186	;						
		Obsolete Stocks / Sto	ores / Spares / Fixed As	sets Written o	ff	3187	,						
		Accounting (Loss) on	Sale of Intangibles			3195	5						
		Accounting (Loss) on	Sale of Assets			3196	5						
		Accounting Amortizat	ion			3197	,						
		Accounting Deprecia	tion			3198	3						
		Accounting Profit /	(Loss)			3200							

Data	Amortization	Deprecia	ation Minimur	n Tax	Option out of PTR	Payment	Company Director	Attachme	nt A	ttribute	Verification				
▶ Emp	oloyment											Ca	lculate	Import Prev	vious Return
▶ Prop				Desc			Code	Total	Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amoun Nor	t Subject to mal Tax	Action		
▼ Busi	ness		Inadmissible	Deducti	ons				3239			7 7 mai rax			
Man	ufacturing / Trading	g Items	Add Backs u/s	29(2) P	rovision for Doubtful D	ebts (3201						
Othe	er Revenues		Add Backs Pro	vision f	or Obsolete Stocks / S	tores / Spares	/ Fixed Assets		3202						
	agement, Administ ng & Financial Exp	,	Add Backs Pro	vision f	or Diminution in Value	of Investment			3203						
	missible / Admissil		Add Backs u/s or Capitalized	21(i) Pr	ovision for Reserves /	Funds / Amou	unt carried to Reserves	/ Funds	3204						
	uctions	DIC	<u>'</u>	21(a) C	ess / Rate / Tax levied	I on Profits / G	iains		3205						
Adju	stments				mount of Tax Deducte				3206						
	ness Assets / Equi ilities	ity /					at Source but Tax not D	educted /	3207						
▶ Cap	ital Assets		Add Backs u/s	21(d) E	ntertainment Expendit	ure above pre	scribed limit		3208						
	er Sources		Add Backs u/s	21(e) C	ontributions to Unreco	gnized / Unap	proved Funds		3209						
	eign Sources / Agri	culture	Add Backs u/s of Tax at sourc		ontributions to Funds r	not under effe	ctive arrangement for d	eduction	3210						
▶ Tax	Chargeable / Payn	ments	Add Backs u/s	21(g) F	ine / Penalty for violat	on of any law	/ rule / regulation		3211						
Pers	onal Assets / Liabi	lities /	Add Backs u/s	21(h) P	ersonal Expenditure				3212						
	eipts / Expenses		Add Backs u/s by an AOP to i	21(j) Pr ts meml	ofit on Debt / brokerag oer	je / Commissi	on / salary / remunerati	on Paid	3213						
			Add Backs u/s amount not pa	21(I) Ex id throu	penditure under a sin gh prescribed mode	gle Account h	ead exceeding prescrib	ed	3215						
			Add Backs u/s mode	21(m) 9	Salary exceeding pres	cribed amount	not paid through preso	cribed	3216						
			Add Backs u/s	21(n) C	apital Expenditure				3217						
			Add Backs u/s	67(1) E	xpenditure attributable	to Non-Busir	ess Income		3218						
			Add Backs u/s Years	34(5) L	abilities allowed Previ	ously as dedu	ction not Paid within th	ree	3219						
			Add Backs u/s	28(1)(b) Lease Rental not ad	missible			3220						
					ales promotion, adver acturers exceeding pr		publicity expenses of		3224						
			Add Backs Tax	Gain o	n Sale of Intangibles				3225						
			Add Backs Tax	Gain o	n Sale of Assets				3226						
			Add Backs Pre	-Comm	encement Expenditure	e / Deferred C	ost		3230						
			Other Inadmiss	sible De	ductions				3234						
			Add Backs Acc	counting	(Loss) on Sale of Inta	ingibles			3235						
			Add Backs Acc	counting	(Loss) on Sale of Ass	ets			3236						
			Add Backs Acc	counting	Amortization				3237						
			Add Backs Acc	counting	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	Depreciati	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachme	ent At	tribute	Verification				
▶ Em	ployment										Ca	alculate	mport Prev	ious Return
	perty			Desc	ription			Code	To	otal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount So Norma	ubject to I Tax	Action
▼ Bus	iness nufacturing / Tradin	g Items	Income / (Loss) from Allowance / Amortiza	Business before adjus tion for current / previo	tment of Admi	issible Depreciation / Ir	itial	3270						
Oth	er Revenues		Unadjusted (Loss) fro	m Business for 2013				327013						
Man	nagement, Adminis	trative,	Unadjusted (Loss) fro	m Business for 2014			327014							
Selli	ing & Financial Ex	penses	Unadjusted (Loss) fro	m Business for 2015				327015						
	dmissible / Admissi	ble	Unadjusted (Loss) fro	m Business for 2016				327016						
	luctions		Unadjusted (Loss) fro	m Business for 2017				327017						
1	ustments		Unadjusted (Loss) fro	m Business for 2018				327018						
	iness Assets / Equ ilities	ity /												
▶ Cap	oital Assets													
▶ Oth	er Sources													
▶ Fore	eign Sources / Agr	iculture												
▶ Tax	Chargeable / Payı	ments												
	sonal Assets / Liab eipts / Expenses	ilities /												

Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Empl	loyment									С	alculate Import Pro	evious Return
▶ Prope	erty			Descri	iption		Co	de	Amount			Action
▼ Busin	ness		Total Assets				3349					
Manu	ufacturing / Tradin	g Items	Land				3301					
	r Revenues		Building (all types)				3302					
Mana	agement, Adminis	trative.		uipment / Furniture (in	cluding fitting	s)	3303					
	ng & Financial Exp		Advances / Deposits /				3312					
	missible / Admissil	ble	Stocks / Stores / Spar				3315					
	ictions		Cash / Cash Equivale	nts			3319					
•	stments		Other Assets	-			3348					
Busin Liabili	ness Assets / Equi	ity /	Total Equity / Liabilit	ies			3399					
			Capital				3352					
-	tal Assets		Long Term Borrowing				3371					
Other	r Sources		Trade Creditors / Pays	ables			3384					
Forei	ign Sources / Agri	culture	Other Liabilities				3398					
Person	Chargeable / Payr nal Assets / Liabil pts / Expenses											
Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
Empl	loyment											evious Retur
Prop				Description	n		Code		Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
			Gains / (Loss) from C	apital Assets			4000					
	tal Assets											
Capit	tal Gains / (Loss)											
Othe	r Sources											
Forei	ign Sources / Agri	iculture										
Tax C	Chargeable / Payr	ments										
Perso	onal Assets / Liab	ilities /										

Data	Amortization	Depreciati	ion Minimum Tax	Option out of PTR	Payment	Company	Director	Attach	ment	Attribu	ute	Verification				
▶ Emp	loyment		-	-	_	_							С	alculate	Import Pre	vious Return
▶ Prop				Descr	ription				Cod	de	Tota	al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norr	Subject to nal Tax	Action
▶ Busii			Income / (Loss) fro	m Other Sources					5000				7			
Capi	ital Assets		Receipts from Oth	er Sources					5029							
Othe	er Sources		Yield on Behbood C	ertificates / Pensioner's	Benefit Accou	ınt			50030	041						
Rece	eipts / Deductions		Royalty						5002							
▶ Fore	ign Sources / Agri	culture	Profit on Debt (Inter	est, Yield, etc)					5003							
▶ Tax (Chargeable / Payn	nents	Other Receipts						5028							
Pers	onal Assets / Liab	ilities /	Ground Rent						5004							
	eceipts / Expenses Rent from sub lease of Land or Building							5005								
	Rent from lease of Building with Plant and Machinery						5006									
	Annuity / Pension						5007									
				f immovable property de pority registering or attes				е	5018							
			Deductions from C	ther Sources					5089							
			Other Deductions						5088							
Data	Amortization	Depreciati	ion Minimum Tax	Option out of PTR	Payment	Company	Director	Attach	ment	Attribu	ute	Verification				
▶ Emp	loyment													alculate	Import Pre	vious Retur
Prop				Description				Code			Tota	al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norr	Subject to nal Tax	Action
▶ Busi			Foreign Income				6000									
	ital Assets															
▶ Othe	er Sources															
▼ Fore	reign Sources / Agriculture															
Fore	ign Sources															
Agric	culture															
▶ Tax (Chargeable / Payn	nents														
	onal Assets / Liab eipts / Expenses	ilities /														

Data	Amortization	Deprecia	tion Minimum Tax	Option out of PTR	Payment	Company Direct	or Att	achment	Attribute	Verification				
▶ Emp	ployment											Calculate	Import Pre	vious Return
▶ Prop	perty			Description				Code		Amount				Action
▶ Busi	iness		Agriculture Income				6100							
▶ Cap	ital Assets		Agriculture Income T	ax			9291							
▶ Othe	er Sources													
▼ Fore	eign Sources / Ag	riculture												
Fore	eign Sources													
Agric	culture													
▶ Tax	Chargeable / Pay	ments												
Pers	onal Assets / Lia													
Rece	eipts / Expenses													
Data	Amortization	Deprecia	tion Minimum Tax	Option out of PTR	Payment	Company Direct	or Att	achment	Attribute	Verification				
▶ Emp	oloyment	Depreciation william lax Option out of FTK Payment Comp.										Calculate	Import Pre	vious Return
▶ Prop	perty			Descri	ption			Code	е	Total	Inadmissible	Adr	nissible	Action
▶ Busi	iness		Deductible Allowan	ces				9009						
▶ Cap	ital Assets		Zakat u/s 60					9001						
▶ Othe	er Sources		Workers Welfare Fu					9002						
▶ Fore	eign Sources / Ag	riculture	Profit on Debt etc. u/					9007						
▼ Tax	Chargeable / Pay	ments	Educational Expense	s u/s 60D s u/c 61, Part I, 2nd Sch	andula.			9008						
Ded	uctible Allowance	es	Citalitable Dollations	5 u/C 01, Fait1, 2iiu 3ci	ledule			3004						
Tax	Chargeable													
	Reductions													
Tax	Credits													
Adju	ıstable Tax													
	ll / Fixed / Minimu rage / Relevant /													
Com	nputations													
Pers Rece	sonal Assets / Lia eipts / Expenses	bilities /												

Data	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Company Director	Atta	chment	Attribute	Verification			
▶ Emp	loyment										Calculate	Import Pre	vious Return
▶ Prop	perty			Descript	tion			Code			Ar	nount	Action
▶ Busi	ness		Income Tax on working	g capital u/s 99A of Ni	nth Schedule			920001					
▶ Capi	ital Assets												
▶ Othe	er Sources												
▶ Fore	eign Sources / Agri	culture											
▼ Tax	Chargeable / Payr	nents											
Dedu	uctible Allowances												
Tax (Chargeable												
Tax F	Reductions												
Tax (Credits												
Adju	stable Tax												
	I / Fixed / Minimun age / Relevant / R												
Com	putations												
Pers Rece	onal Assets / Liab eipts / Expenses	ilities /											

Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Emp	loyment									Calculate	Import Prev	vious Return
▶ Prop	perty			Descrip	otion		Code	Э		An	nount	Action
▶ Busi	ness		Tax Reductions				9309					
▶ Capi	ital Assets		Tax Reduction for Full	Time Teacher / Resea	ircher		9302					
	er Sources		Tax Reduction for Ser	nior Taxpayer			9303					
	eign Sources / Agri	culture	Tax Reduction for Dis	abled Taxpayer			9304					
			Tax Reduction for fore	ign film makers			9305					
	Chargeable / Payr uctible Allowances											
	Chargeable											
Tax F	Reductions											
Tax (Credits											
Adju	stable Tax											
	I / Fixed / Minimun age / Relevant / R											
	putations											
Perse Rece	onal Assets / Liabi eipts / Expenses	ilities /										

Data	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Att	tribute	Verification				
▶ Emp	oloyment										С	alculate	Import Pre	vious Return
▶ Prop	perty			Desc	ription			Code	Elig	ible Amount	Ineligible Amount	Tax	Credit	Action
▶ Busi	iness		Tax Credits				9	329						
▶ Capi	ital Assets		Tax Credit for Charital	ole Donations u/s 61			9	311						
	er Sources		Tax Credit for Investm	ent in Shares, Sukkuk	s and Life Ins	urance Premium u/s 62	2 9	312						
			Tax Credit for Investm	ent in Health Insurance	e u/s 62A		9	3121						
	gn Sources / Agriculture Tax Credit for Contribution to Approved Pension Fund u/s 63 Chargeable / Payments Tax Credit u/s 103						9	313						
▼ Tax (Chargeable / Payn	geable / Payments Tax Credit u/s 103						320						
Dedu	uctible Allowances		Tax Credit for Tax Pai	d on Share Income from	m AOP		9	321						
Tax (Chargeable		Tax Credit for Trust / \	Welfare Institution / No	n-Profit Organ	ization u/s 100C	9	323						
Tax F	Reductions		Surrender of Tax Cred	lit on Investments in SI	hares dispose	d off before time limit	9	328						
Tax (Credits													
Adju	stable Tax													
	I / Fixed / Minimum age / Relevant / R	Minimum /												
Com	putations													
	onal Assets / Liabi eipts / Expenses	lities /												

	Depreciati	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachme	/	ttribute	Verification								
Employment											Calculate	Import Pre	vious Retur				
Property			Descrip	tion		(Code	Recei	pts / Value	Tax Collected Deducted	Tax (Chargeable	Action				
Business		Adjustable Tax				640	0000										
Capital Assets		Import u/s 148 @1%				640	010002										
Other Sources		Import u/s 148 @2%				640	010004										
Foreign Sources / Agric	culture	Import u/s 148 @3%				640	010006										
Tax Chargeable / Paym	nents	Import u/s 148 @ 4%				64	010005										
Deductible Allowances		Import u/s 148 @4.5%	5			640	010009										
		Import u/s 148 @5.5%	5			640	010011										
Tax Chargeable		Import u/s 148 @6%				640	010012										
Tax Reductions		Salary of Federal Gov	ernment Employees u/	s 149		640	020001										
Tax Credits		Salary of Provincial Go				640	020002										
Adjustable Tax		Salary of Corporate Se		49		640	020003										
Final / Fixed / Minimum Average / Relevant / Re		Salary of Other Emplo	yees u/s 149			640	020004										
Tax		Directorship Fee u/s 1					020005										
Computations		Royalty / Fee for offshor Part I, 1st Schedule	re digital Services to a l	Non-Resident	u/s 152(1C) / Division I	V, 64	050006										
Personal Assets / Liabil	lities /	Payment for Goods, S	ervices, Contracts, Re	nt, etc. to a N	on-Resident u/s 152(2)	640	050007										
Receipts / Expenses		Profit on Debt to a Nor	n-Resident u/s 152(2)			640	050008				+						
		Payment for Goods to Schedule	a PE of a Non-Reside	nt u/s 152(2A)(a) / Division II, Part II	I, 1st 640	050009										
		Payment for Goods u/s	s 153(1)(a) @1%			640	060002										
		Payment for Goods u/s	s 153(1)(a) @1.5%			640	060003										
		Payment for Goods u/s	s 153(1)(a) @2.5%			640	060005										
		Payment for Goods u/s	s 153(1)(a) @4.5%			640	060009										
		Withdrawal from Pens	ion Fund u/s 156B			640	090201										
		Value of Shares tradeo	d through a member of	a Stock exch	ange u/s 233A (1)(a)	64	120151										
		Value of Shares tradeo	d through a member of	a Stock exch	ange u/s 233A (1)(b)	64	120152										
		Cash Withdrawal from				64	100101						+				
							100201						+				
		Certain Banking Transactions u/s 231AA Motor Vehicle Registration Fee u/s 231B(1)											+				
		Motor Vehicle Transfer		100301						+							
		Motor Vehicle Sale u/s		100303						+							
		Motor Vehicle Leasing u/s 231B(1A) @4%											+				
				es Lending u/	s 233AA		100304 120201						-				
		Margin Financing, Margin Trading or Securities Lending u/s 233AA Goods Transport Public Vehicle Tax u/s 234															
		Goods Transport Publi	ic Vehicle Tax u/s 234			641	130001						+				

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 Opeartors u/s 236F	64150601		
Renewal of License to Cable Opeartors 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		
general insurance premium u/s 236U	64151902		
life insurance premium u/s 236U	64151903		
Advance tax on extraction of minerals u/s 236V	64151904		
tax on tobacco u/s 236X	64152101		
Persons remitting amount abroad through credit / debits or prepaid cards u/s 236Y	64152102		

Data	Amortization	Deprecia	tion 1	Minimum Tax	Option out of PTR	Payment	Company Director	Attac	chment	Attrib	oute	Verification				
▶ Emp	loyment													Calcu	ilate Import Pi	evious Return
▶ Prop	erty				Descrip	tion			Code		Receipt	ts / Value	Tax Collected Deducted	17	Tax Chargeable	Action
▶ Busi	ness		Final /	Fixed / Minimu	ım / Average / Releva	nt / Reduced	Tax		640001							
▶ Capi	tal Assets		Import (u/s 148 @1%					640100	52						
▶ Othe	er Sources		Import (u/s 148 @2%					640100	54						
▶ Fore	ign Sources / Agri	iculture	Import (u/s 148 @3%					640100	56						
	Chargeable / Payn		Import (u/s 148 @4%					640100	5.7						
	uctible Allowances		Import (u/s 148 @4.5%					640100	59						
		'	Import (u/s 148 @5.5%					640100	61						
	Chargeable		Import (u/s 148 @6%					6401000	62						
	Reductions		Import (u/s 148 @1.759	%				6401008	81						
	Credits		Import (u/s 148 @2.75%	%				6401008	32						
_	stable Tax	_	Import (u/s 148 @4.125	5%				64010083							
	l / Fixed / Minimum age / Relevant / R			of Edible Oil u/s					640101							
Tax					erial u/s 148 @5.5%				6401018							
Com	putations				phones u/s 148 up to	_			640100							
	onal Assets / Liabi eipts / Expenses	ilities /			phones u/s 148 Exce phones u/s 148 Exce				6401015							
Nece	apis / Expenses			•	phones u/s 148 Exce				640101							
					phones u/s 148 Excee				640101							
			No. of Ir	mported mobile	phones u/s 148 excee	ding 500\$ @F	Rs. 5200		6401015	8						
			Dividen	nd u/s 150 @7.5	5%				640300	52						
			Dividen	nd u/s 150 @10	%				640300	53						
			Dividen	nd u/s 150 @12.	.5%				640300	54						
			Dividen	nd u/s 150 @15	%				640300	55						
			Attributa	able Income fror	m controlled foreign co	mpany u/s 10	9A @15%		640300	56						
			Return	on investment i	in sukuks u/s 5AA				6403009	98						
					ident covered under A				6403009	99						
			Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part 1st Schedule							51						
			Paymer u/s 152	nt for Contracts 2(1A)(a) / Divisio	for Construction, Asson II, Part III, 1st Sche	embly or Insta dule	llation to a Non-Reside	nt	64050052							
				nt for Services, Schedule	Contracts to a Non-Re	esident u/s 15	2(1A)(b) / Division II, Pa	ırt	64050053							
			Fee for 1st Sch		Services to a Non-Re	sident u/s 152	(1A)(c) / Division II, Par	t III,	640500	54						
				nce / Reinsurand Schedule	ce Premium to a Non-	Resident u/s 1	52(1AA) / Division II, Pa	art	640500	55						

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
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	64050100
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	64050095
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III. 1st Schedule	64050094
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 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 @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	
sales of certain petroleum products u/s 236HA	64150 802	
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% for dependents of Shaheed belonging to Pakistan Armed Forces and dependents of Federal / Provancial	64151652	
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%	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
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073
Attributable Income from controlled foreign company u/s 109A @15%	64310074
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	Amortization	Deprecia	ation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Emp	loyment										Ca	alculate Imp	ort Previous Return
▶ Prop					Descrip	tion		Code	Tota	I Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subje Normal Ta	ect to Action
▶ Busi	ness		Incor	me from Salary				1000			T T III T T T		
▶ Capi	ital Assets		Incor	me / (Loss) from	Property			2000					
▶ Othe	er Sources		Incor	me / (Loss) from	Business			3000					
▶ Fore	eign Sources / Agri	iculture	Gain	s / (Loss) from C	apital Assets			4000					
▼ Tax	Chargeable / Payn	ments	Incor	me / (Loss) from	Other Sources			5000					
Dedu	uctible Allowances		Forei	ign Income				6000					
Tax (Chargeable		Agric	culture Income				6100					
	Reductions		Share	e in untaxed Inco	me from AOP			3131					
Tax (Credits		Share	e in Taxed Income	e from AOP			3141					
	stable Tax		Total	Income				9000					
	I / Fixed / Minimum	. /	Dedu	uctible Allowance	es			9009					
	age / Relevant / R		Taxa	ble Income				9100					
Tax			Tax (Chargeable				9200					
Com	putations		Norm	nal Income Tax				920000					
	onal Assets / Liabi eipts / Expenses	ilities /	Final	I / Fixed / Minimu	ım / Average / Releva	nt / Reduced	Income Tax	920100					
11000	ipio / Expenses		WWF					920900					
			Tax F	Reductions				9309					
			Tax (Credits				9329					
			Turno	over / Tax Charge	able u/s 113 @0.2%			923152					
			Turno	over / Tax Charge	able u/s 113 @0.25%			923163					
			Turno	over / Tax Charge	able u/s 113 @0.5%			923155					
			Turno	over / Tax Charge	able u/s 113 @1.25%			923160					
			Incor	me / Super Tax C	hargeable			923181					
			Diffe	rence of Minimu	m Tax Chargeable u/s	s 148(8) / 153	(3)(b)	923192					
			Diffe	rence of Minimu	m Tax Chargeable on	Electricity B	sill u/s 235	923193					
			Diffe	rence of Minimu	m Tax Chargeable u/s	s 113		923194					
			Diffe	rence of Minimu	m Tax Chargeable u/s	s 236C (2)(Pr	oviso)	923189					
			Adju	stment of Minim	um Tax Paid u/s 113 i	n earlier Yea	r(s)	923198					
			Refu	nd Adjustment o	of Other Year(s) again	st Demand o	f this Year	92101					
			Withl	holding Income	Tax			9201					
			Adva	ance Income Tax				9202					
			Adva	ance Income Tax	u/s 147(A)			92022					
			Admi	itted Income Tax				9203					
			Dema	anded Income Ta	ax			9204					
			Refu	ndable Income T	ax			9210					

Data	Amortization	Deprecia	tion Minimum Tax	Option out of PTR	Payment	Company Director	Attachm	ent	Attribute	Verification			
▶ Emp	loyment										Calculate	Import Pre	vious Return
▶ Prop				Desc	ription			Code	Э	Amount			Action
→ Busi			Personal Expenses					7089					
			Rent					7051					
	ital Assets		Rates / Taxes / Charg	e / Cess				7052					
▶ Othe	er Sources		Vehicle Running / Ma	intenence				7055					
▶ Fore	eign Sources / Agri	culture	Travelling					7056					
▶ Tax (Chargeable / Payr	nents	Electricity			7058							
Pers	sonal Assets / Liab	ilities /	Water					7059					
Rece	eipts / Expenses		Gas					7060					
Pers	onal Expenses		Telephone					7061					
Pers	onal Assets / Liab	ilities	Asset Insurance / Sec	curity				7066					
Reco	onciliation of Net A	ssets	Medical					7070					
			Educational					7071					
			Club					7072					
			Functions / Gathering	S				7073					
			Donation, Zakat, Ann	uity, Profit on Debt, Life	e Insurance Pi	remium, etc.		7076					
			Other Personal / Hous	sehold Expenses				7087					
			Contribution in Expen	ses by Family Membe	rs			7088					

Data	Amortization	Deprecia	ation Minir	mum Tax	Option out of PTR	Payment	Company Director	Attachment	Att	tribute	Verification		
▶ Emp	oloyment											Calculate	Import Previous R
▶ Prop	perty				Desc	ription			Code	A	Amount		Actio
. Due	iness		Agricultural	Property					7001				+
			Commercia	I, Industrial,	Residential Property (Non-Busines	s)		7002				+
	ital Assets		Business C	apital					7003				+
▶ Othe	er Sources		Equipment	(Non-Busine	ess)				7004				
Fore	eign Sources / Agri	culture	Animal (Nor	n-Business)					7005				
	Chargeable / Payr		Investment Fund / Instr	(Non-Busine ument / Poli	ess) (Account / Annuit cy / Share / Stock / Ur	y / Bond / Cer nit, etc.)	tificate / Debenture / D	Deposit /	7006				+
Rec	sonal Assets / Liab ceipts / Expenses	ollities /	Debt (Non-E	Business) (A	dvance / Debt / Depo	sit / Prepaym	ent / Receivable / Secu	urity)	7007				+
Pers	sonal Expenses		Motor Vehic	cle (Non-Bus	siness)				7008				+
Pers	sonal Assets / Liab	ilities	Precious Po	ossession					7009				+
Rec	onciliation of Net A	Assets	Household Effect										
			Personal Ite	em					7011				
			Cash (Non-	Business)					7012				
			Any Other A	Asset					7013				+
			Assets in O	thers' Name					7014				+
			Total Assets	s inside Pak	istan				7015				
			Capital or vo	oting rights in	n foreign company				7018				+
			Assets held outside Pakistan						7020				+
			Total Assets held outside Pakistan										
			Total Assets						7019				
			Credit (Non Overdraft / I	-Business) (Payable)	Advance / Borrowing	/ Credit / Dep	osit / Loan / Mortgage	1	7021				+
			Total Liabil	lities					7029				

▶ Emp	oloyment												Calculate	Import Pre	vious Return
▶ Prop					Desc	ription			Code	А	mount				Action
			Net Assets	s Current Y	ear				70300	1					
	iness		Net Assets	s Previous	Year				70300	2					
▶ Cap	ital Assets		Increase /	Decrease in	n Assets				70300	3					
▶ Oth	er Sources		Inflows						7049						
▶ Fore	eign Sources / Agri	iculture	Income De	clared as pe	er Return for the year	subject to Nor	mal Tax		7031						
▶ Tax	Chargeable / Payr	ments	Income De	clared as pe	er Return for the year	Exempt from	Tax		7032						
Pers	sonal Assets / Liab eipts / Expenses	oilities /	Income Attr Final / Fixe	ributable to d Tax	Receipts, etc. Declar	ed as per Retu	ırn for the year subject	to	7033						
	onal Expenses		Adjustment	ts in Income	Declared as per Ret	turn for the yea	ır		7034						
	sonal Assets / Liab	ilitioo	Foreign Re	mittance					7035						
			Inheritance)					7036						
Rec	onciliation of Net A	Assets	Gift						7037						
			Gain on Dis	sposal of As	sets, excluding Capi	tal Gain on Imr	movable Property		7038						
			Others						7048						
			Outflows						7099						
			Personal E	xpenses					7089						
			Gift						7091						
			Loss on Dis	sposal of As	sets				7092						
			Others						7098						
			Unreconci	iled Amoun	t				70300)					
			Assets Trai	nsferred / So	old / Gifted / Donated	I during the yea	ar		70300	1					
Data	Amortization	Depreciati	ion Mini	mum Tax	Option out of PTR	Payment	Company Director	Attachm	nent	Attribute	Verification				
					•								Import Previo	us Return	Calculat
		De	escription			Code	WDV (BF)	F	Remaini	ng Useful Ye	ars	Extent of Use	Amorti		Action
Intang	ible		-			3305									+
	diture providing L	ong Term Ac	dvantage / B	Benefit		330516									
	, ,														

3306

Pre-Commencement Expenditure

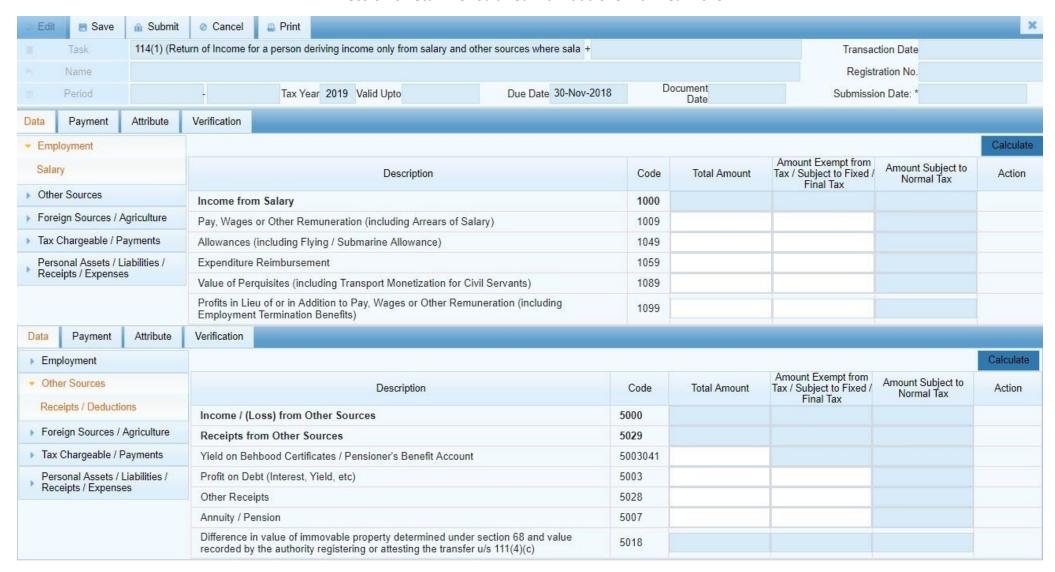
Data	Amortization	Depreciation	Minimum Tax	Option out of	PTR	Payment	Company	y Director	Attachr	ment	Attrib	ute Ve	erification					
																Import Previou	ıs Return	Calculate
		Description		Code	e \	NDV (BF)	Deletion	Addition Pakis		Extent	of Use	Addition (New)	Extent o	f Use	Initial Allowance	Depreciation	WDV (CF) Action
Buildin	g (all types)			3302					zumy			(11011)			,			
Ramp	for Disabled Pers	ons		33020)4													
Plant /	Machinery (not O	therwise specifie	d)	33030)1													
	uter Hardware / Al acture of IT produ		ment used in	33030)2													
Furnitu	re (including fittin	gs)		33030)3													
Techni	cal / Professional	Books		33030)4													
Below	ground installation	ns of mineral Oil	concerns	33030)5													
Offsho	re Installations of	mineral Oil conce	erns	33030)6													
Office	Equipment			33030)7													
Machir	nery / Equipment e	eligible for 1st Ye	ar Allowance	33030)8													
Motor \	Vehicle (not plying	for hire)		33041	1													
Motor \	Vehicle (plying for	hire)		33042	2													
Ships				33043	3													
Aircraf	ts / Aero Engines			33044	1													
Data	Amortization	Depreciation	Minimum Tax	Option out of	PTR	Payment	Compan	y Director	Attachr	nent	Attrib	ute Ve	erification					
																Import Previou	ıs Return	Calculate
		Description		Code		ceipts / Ta /alue	x Collected / [/ Paid		Tax Chargeable		ributable Incor	Taxable	Tax on Attri	butable	e Taxable	Difference of N		Action
Import 39.12 t	of plastic raw mat u/s 148	terials under PC1	heading 39.01 to	64010081		dide	71 010		Onargeable		IIICOI	iio		icome		Onlarge	sabio	
Import	of Edible Oil u/s 1	148 @5.5%		64010161														
Import	of Packing Materi	ial u/s 148 @5.59	6	64010181														
Payme	ent for Services u/s	s 153(1)(b) @1%	64060152															
Payme	ent for Services u/s	s 153(1)(b) @2%	64060154															
Payme	ent for Services u/s	64060170																
Payme	ent for Services u/s	64060185																
	nt for Transport Se)(b) / Division II, Pa		64050095															
	nt for Other Servic)(b) / Division II, Pa			64050094														

Data	Amortization	Depreciation	Minimum Tax	Option out	t of PTR	Payment	Company Direct	or Attachn	nent	Attribute	Verification			
				_	_							In	nport Previous Return	Calculate
	D	escription		Code	Receipts Value	/ Tax Co	llected / Deducted / Paid	Tax Chargeable	Attr	ibutable Taxa Income	able Tax on A	Attributable Taxable Income	Difference (Option Va	alid if Action
Import u	ı/s 148 @1%			64010052										
Import (ı/s 148 @2%			64010054										
Import (ı/s 148 @3%			64010056										
Import (ı/s 148 @4.5%			64010059										
Import (ı/s 148 @6%			64010062										
Paymer	nt for Goods u/s 1	153(1)(a) @1%		64060052										
Paymer	nt for Goods u/s 1	153(1)(a) @1.5%		64060053										
Paymer	nt for Goods u/s 1	153(1)(a) @4.5%		64060059										
Receipt	s from Contracts	u/s 153(1)(c) @7	7.5%	64060265										
Receipt	s from Contracts	u/s 153(1)(c) @1	10%	64060270										
Fee for	Export related Se	ervices u/s 153(2) @1%	64060352										
Export I	Proceeds u/s 154	l(1) @1%		64070054										
Foreign	Indenting Comm	nission u/s 154(2)		64070151										
Sale Pr	oceeds of goods	to exporter u/s 1	54(3)	64070152										
Sale Pr 154(3A)		ds by industrial u	ndertaking u/s	64070153										
Contrac	t Payments to in	direct exporter u/	s 154(3B)	64070154										
Export l	Proceeds u/s 154	I(3C)		64070155										
Commis @12%	ssion / Discount o	on petroleum prod	ducts u/s 156A	64090151										
Brokera	ge / Commission	ı u/s 233 @8%		64120066										
Brokera	ge / Commission	u/s 233 @10%		64120070										
Brokera	ge / Commission	u/s 233 @12%		64120074										
Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Company Director	r Attachme	ent	Attribute	Verification			
	CPR No.	D	ate	An	nount Code		Г	Description			Amount	Та	x Year	+
No reco	rds found.													
							Head Wise Sum	mary						
				Head of Acco	ount							Account		
No reco	rds found.													
Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Company Director	Attachme	ent	Attribute	Verification			
							Share Holder's N	Name						
	Registration	No.		Prop	orietor/Meml	ber/Patner N	lame			% in Capita		Capital A	mount	+
No reco	rds found.													
							14 <4 >>	ÞI						

Data	Amortization	Deprecia	iation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
	Code						De	scription				1	Action:
	3000	F	Final Acc	ounts									+
							0 record(s) found						
Data	Amortization	Deprecia	iation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
				Attrib	utes					Va	lue	Act	tion
Busines	ss Sector-1										•	- 4	2
Busines	ss Sector-2										4	- 4	0
Busines	ss Sector-3										4	- 4	9
Busines	ss Sector-4										4	- 4	9
Busines	ss Sector-5										4	- 4	0
No. of o	hildren for whom	EductionI	Fee is pa	aid									
Resider	nce Status										4	- 4	0
Special	Tax Rate for Divi	dend cover	red unde	er ADDT									
Special	Tax Rate for Roy	alty / Fee f	for Techr	nical Services cove	ered under ADDT								
Special	Tax Rate for Pay	ment for G	Goods, Se	ervices, Contracts,	Rent, etc. to a Non-Re	sident covered	d under ADDT						
Special	Tax Rate for Prof	fit on Debt	to a Non	n-Resident covered	l under ADDT								
Average	e Tax Rate for Em	nployment [*]	Terminat	tion Benefits u/s 12	2(6)								
Relevar	nt Tax Rate for Sa	alary Arrear	rs u/s 12	(7)									
Data	Amortization	Deprecia	iation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
Julu	, anorazadon	Боргосп	iddoii	minimum rux	opalon out on The	. uymont	Company Director	, attronment	, turbute	VOITHCUROIT			
l, solemnly	declare that to the	, CNIC e best of m		edge & belief the in			•				ne Tax Ordinance, 2001) of the Taxpayer named a ome Tax Ordinance, 2001 & Income Tax Rules, 2		
		Verify P	Pin										

Part-II-O

Electronic Return for Salaried Individuals for Tax Year 2019



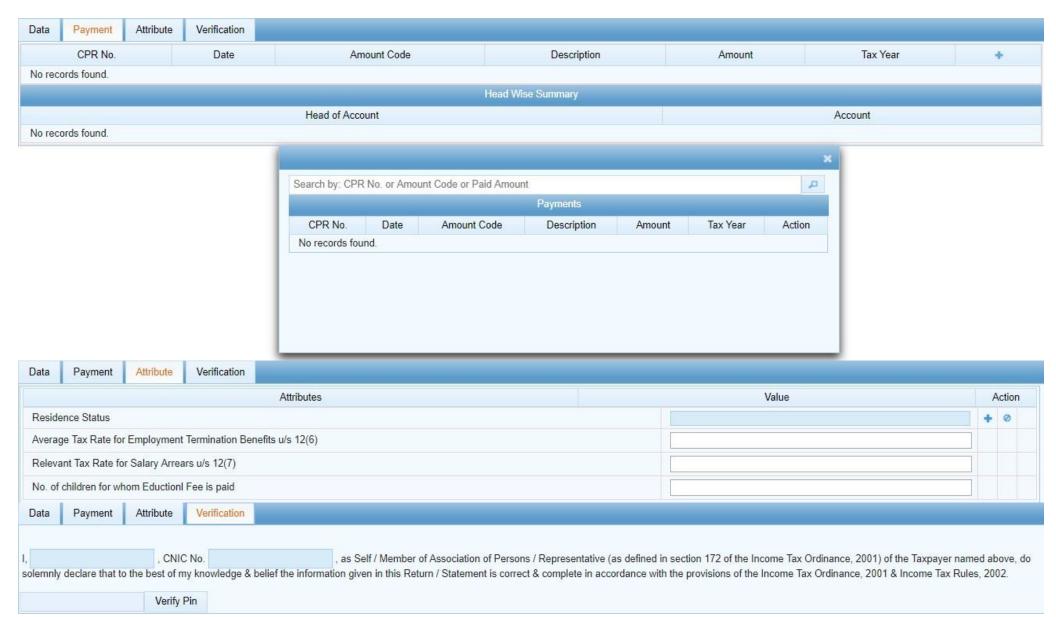
Employment						Calcula
Other Sources	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Sources / Agriculture	Foreign Income	6000		I IIIdi Idx		
Foreign Sources				-1		
Agriculture						
Tax Chargeable / Payments						
Personal Assets / Liabilities / Receipts / Expenses						
Data Payment Attribute	Verification					
Employment						Calcul
Other Sources	Description	Code	Amount			Actio
Foreign Sources / Agriculture	Agriculture Income	6100				
Foreign Sources						
Agriculture						
Tax Chargeable / Payments						
Tax Chargeable / Payments Personal Assets / Liabilities /						
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses	Varification					
Personal Assets / Liabilities / Receipts / Expenses Payment Attribute	Verification					Olivi
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses Payment Attribute Employment			Tabl		Advisable	Calcul
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses ata Payment Attribute Employment Other Sources	Description	Code	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses ata Payment Attribute Employment Other Sources	Description Deductible Allowances	9009	Total	Inadmissible	Admissible	
Personal Assets / Liabilities / Receipts / Expenses Pata Payment Attribute Employment Other Sources Foreign Sources / Agriculture	Description Deductible Allowances Zakat u/s 60	9009 9001	Total	Inadmissible	Admissible	Calcul
Personal Assets / Liabilities / Receipts / Expenses Payment Attribute Employment Other Sources Foreign Sources / Agriculture	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C	9009 9001 9007	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses Data Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C Educational Expenses u/s 60D	9009 9001 9007 9008	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses Data Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C	9009 9001 9007	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses Data Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C Educational Expenses u/s 60D	9009 9001 9007 9008	Total	Inadmissible	Admissible	
Personal Assets / Liabilities / Receipts / Expenses Data Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C Educational Expenses u/s 60D	9009 9001 9007 9008	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses Data Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C Educational Expenses u/s 60D Charitable Donations u/c 61, Part I, 2nd Schedule	9009 9001 9007 9008	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses lata Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C Educational Expenses u/s 60D Charitable Donations u/c 61, Part I, 2nd Schedule	9009 9001 9007 9008	Total	Inadmissible	Admissible	
Tax Chargeable / Payments Personal Assets / Liabilities / Receipts / Expenses Data Payment Attribute Employment Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced	Description Deductible Allowances Zakat u/s 60 Profit on Debt etc. u/s 60C Educational Expenses u/s 60D Charitable Donations u/c 61, Part I, 2nd Schedule	9009 9001 9007 9008	Total	Inadmissible	Admissible	

Data Payment Attribut	e Verification					
Employment						Calcula
Other Sources	Description	Code			Amount	Action
Foreign Sources / Agricultur	Tax Reductions	9309				
 Tax Chargeable / Payments 	Tax Reduction for Full Time Teacher / Researcher	9302				
Deductible Allowances	Tax Reduction for Senior Taxpayer	9303				
Tax Reductions	Tax Reduction for Disabled Taxpayer	9304				
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum /						
Average / Relevant / Reduce	d					
Tax						
Computations						
Personal Assets / Liabilities						
Receipts / Expenses						
Receipts / Expenses		_			_	
Receipts / Expenses	e Verification					Calcul
Receipts / Expenses Data Payment Attribu		Code	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment	e Verification Description	Code 9329	Eligible Amount	Ineligible Amount	Tax Credit	Calcula
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur	Description Tax Credits Tax Credit for Charitable Donations u/s 61		Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments	Description Tax Credits	9329	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments Deductible Allowances	Description Tax Credits Tax Credit for Charitable Donations u/s 61	93 2 9 9311	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments Deductible Allowances Tax Reductions	Description Tax Credits Tax Credit for Charitable Donations u/s 61 Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62	9329 9311 9312	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits	Description Tax Credits Tax Credit for Charitable Donations u/s 61 Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62 Tax Credit for Investment in Health Insurance u/s 62A	9329 9311 9312 93121	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments Deductible Allowances Tax Reductions	Description Tax Credits Tax Credit for Charitable Donations u/s 61 Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62 Tax Credit for Investment in Health Insurance u/s 62A Tax Credit for Contribution to Approved Pension Fund u/s 63	9329 9311 9312 93121 9313	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits	Description Tax Credits Tax Credit for Charitable Donations u/s 61 Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62 Tax Credit for Investment in Health Insurance u/s 62A Tax Credit for Contribution to Approved Pension Fund u/s 63 Tax Credit u/s 103 Surrender of Tax Credit on Investments in Shares disposed off before time limit	9329 9311 9312 93121 9313 9320	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000
Receipts / Expenses Data Payment Attribut Employment Other Sources Foreign Sources / Agricultur Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduce	Description Tax Credits Tax Credit for Charitable Donations u/s 61 Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62 Tax Credit for Investment in Health Insurance u/s 62A Tax Credit for Contribution to Approved Pension Fund u/s 63 Tax Credit u/s 103 Surrender of Tax Credit on Investments in Shares disposed off before time limit	9329 9311 9312 93121 9313 9320	Eligible Amount	Ineligible Amount	Tax Credit	1,000,000,000

Employment						Calculat
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 Tax Credits	Salary of Corporate Sector Employees u/s 149	64020003				
	Salary of Other Employees u/s 149	64020004				
Adjustable Tax	Directorship Fee u/s 149(3)	64020005				
Final / Fixed / Minimum /	Withdrawal from Pension Fund u/s 156B	64090201				
Average / Relevant / Reduced	Cash Withdrawal from Bank u/s 231A	64100101				+
Tax	Certain Banking Transactions u/s 231AA	64100201				+
Computations	Motor Vehicle Registration Fee u/s 231B(1)	Secription School S		+		
Personal Assets / Liabilities / Receipts / Expenses	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 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				+
	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	64150901				
	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 amount abroad through credit / debits or prepaid cards u/s 236Y	64152102				
Data Payment Attribute	Verification					
▶ Employment						Calcula
Other Sources	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Foreign Sources / Agriculture	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001	100	Deducted		
Tax Chargeable / Payments	Dividend u/s 150 @7.5%	64030052				
HOLE OF HANGE KIND	Dividend u/s 150 @10%	64030053				
Deductible Allowances	Dividend u/s 150 @12.5%	64030054				
Tax Reductions	Dividend u/s 150 @15%	64030055				
Tax Credits	Prize on Prize Bond u/s 156	64090051				
Adjustable Tax	Winnings from Crossword Puzzle u/s 156	64090052				
Final / Fixed / Minimum / Average / Relevant / Reduced	Winnings from Raffle u/s 156	64090053				
Tax	Winnings from Lottery u/s 156	64090054				
Computations	Winnings from Quiz u/s 156	64090055				
Personal Assets / Liabilities /	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Receipts / Expenses	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						
► Employment							Calculate
Other Sources	Description	(Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Sources / Agriculture	Income from Salary	100	00				
Tax Chargeable / Payments	Income / (Loss) from Other Sources	500	00				
Deductible Allowances	Foreign Income	600	00				
Tax Reductions	Agriculture Income	610	00				
Tax Credits	Total Income	900	00				
Adjustable Tax	Deductible Allowances	900	09				
Final / Fixed / Minimum /	Taxable Income	910	00				
Average / Relevant / Reduced Tax	Tax Chargeable	920	00				
Computations	Normal Income Tax	920	0000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920	0100				
Personal Assets / Liabilities / Receipts / Expenses	Tax Reductions	930	09				
	Tax Credits	932	29				
	Income / Super Tax Chargeable	923	3181				
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923	3189				
	Refund Adjustment of Other Year(s) against Demand of this Year	921	101				
	Withholding Income Tax	920	01				
	Advance Income Tax	920	02				
	Advance Income Tax u/s 147(A)	920	022				
	Admitted Income Tax	920	03				
	Demanded Income Tax	920	04				
	Refundable Income Tax	921	10				
Payment Attribute	Verification						
Employment							Calculat
Other Sources	Description	Code		Amount			Action
Foreign Sources / Agriculture	Net Assets Current Year	703001					
Tax Chargeable / Payments	Net Assets Previous Year	703002					
Personal Assets / Liabilities /	Increase / Decrease in Assets	703003					
Receipts / Expenses	Inflows	7049					
Net Assets	Outflows	7099					
	Unreconciled Amount	703000					



Part-II-O
Electronic Return for Association of Persons for Tax Year 2019

⊋ Edit	■ Save	⋒ Submit	Cancel	Print									×
	Task	114(1) (Retur	rn of Income	filed volunta	arily for complete year)			+			Trans	action Date	
5	Name										Reg	stration No.	
1	Period		-	Tax	Year 2019 Valid Upto		Due Da	ate		Ocument Date	Submis	sion Date: *	
Data	Amortization	Depreciati	ion Mini	mum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▼ Prop	erty												Calculate
	ipts / Deduction	s			Descri	ption			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed Final Tax	Amount Subject to Normal Tax	Action
▶ Busir	ness		Income / (Loss) from	Property				2000				
▶ Capit	tal Assets		Total Rece	eipts from l	Property				2029				
▶ Othe	r Sources		Rent Rece	ived or Rec	eivable				2001				
▶ Forei	gn Sources / Ag	Sources / Agriculture 1/10th of amount not adjustable against Rent						2002					
▶ Tax 0	Chargeable / Pa	yments	Forfeited D	Deposit und	er a Contract for Sale	of Property			2003				
			Total Ded	uctions fro	m Property				2099				
			Other Ded	uctions aga	inst Rent				2098				

Data	Amortization	Deprecia	tion Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Prop	perty		_									Calculate
	▼ Business Description Manufacturing / Trading Items					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
		g Items	Income / (Loss) fro	m Business				3000				
	er Revenues agement, Adminis	trative,	Net Revenue (excl Discount, Freight (iding Sales Tax, Federa Outward)	al Excise, Bro	okerage, Comm	ission,	3029				
Selli	ng & Financial Exp	enses	Gross Revenue (ex	cluding Sales Tax, Fed	eral Excise)			3009				
	missible / Admissi	ble	Selling Expenses (Freight Outward, Brok	erage, Comm	ission, Discou	nt, etc.)	3019				
	uctions		Cost of Sales / Services									
_	stments		Opening Stock									
	iness Assets / Equi	ity /	Net Purchases (excluding Sales Tax, Federal Excise)									
			Salaries / Wages					3071				
	ital Assets		Fuel					3072				
▶ Othe	er Sources		Power					3073				
▶ Fore	eign Sources / Agri	culture	Gas					3074				
▶ Tax	Chargeable / Payr	nents	Stores / Spares					3076				
			Repair / Maintenand	е				3077				
			Other Direct Expens	es				3083				
			Accounting Amortiza	ation				3087				
			Accounting Depreci	ation				3088				
			Closing Stock					3099				
			Gross Profit / (Los	s)				3100				

Data Amortization	Depreciatio	n Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Property											Calculate
▼ Business			Descript	ion			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading	g Items	Other Revenues					3129				
Other Revenues		Fee for Technical / Pro	ofessional Services				3101				
Management, Administr Selling & Financial Exp		Accounting Gain on S	ale of Intangibles				3115				
Inadmissible / Admissib		Accounting Gain on S	ale of Assets				3116				
Deductions		Others					3128				
Adjustments											
Business Assets / Equit Liabilities	ty /										
 Capital Assets 											
▶ Other Sources											
▶ Foreign Sources / Agric	culture										
▶ Tax Chargeable / Paym	nents										

Data Amortization Deprec	iation Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Property										Calculate
▼ Business		Descri	ption			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Management, Admir	nistrative, Selling & Fi	nancial Expe	nses		3199		7 Findi Tux		
Other Revenues	Rent					3151				
Management, Administrative, Selling & Financial Expenses	Rates / Taxes / Cess					3152				
Inadmissible / Admissible	Salaries / Wages / Pe	rquisites / Benefits				3154				
Deductions	Traveling / Conveyand	ce / Vehicles Running /	Maintenance			3155				
Adjustments	Electricity / Water / Ga	as				3158				
Business Assets / Equity /	Communication					3162				
Liabilities	Repair / Maintenance					3165				
▶ Capital Assets	Stationery / Printing /	Photocopies / Office St	upplies			3166				
▶ Other Sources	Advertisement / Publi	city / Promotion				3168				
▶ Foreign Sources / Agriculture	Insurance					3170				
▶ Tax Chargeable / Payments	Professional Charges					3171				
,		ial Charges / Markup /	Interest)			3172				
	Brokerage / Commiss	ion				3178				
	Other Indirect Expens	es				3180				
	Irrecoverable Debts V	Vritten off				3186				
	Obsolete Stocks / Sto	res / Spares / Fixed As	sets Written o	ff		3187				
	Accounting (Loss) on	Sale of Intangibles				3195				
	Accounting (Loss) on	Sale of Assets				3196				
	Accounting Amortizat	ion				3197				
	Accounting Depreciat	ion				3198				
	Accounting Profit / (Loss)				3200				

Data	Amortization	Deprecia	ation Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Prop	perty		•									Calculate
▼ Busi		- 14		Desc	ription			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	ufacturing / Tradin	g items	Inadmissible Deduct	ions				3239				
	er Revenues		Add Backs u/s 29(2) F	rovision for Doubtful D)ebts			3201				
	agement, Administ ng & Financial Exp		Add Backs Provision f	or Obsolete Stocks / S	tores / Spares	/ Fixed Assets		3202				
	missible / Admissib		Add Backs Provision f	or Diminution in Value	of Investment			3203				
Ded	uctions		Add Backs u/s 21(i) Po or Capitalized	rovision for Reserves /	Funds / Amou	unt carried to Re	serves / Fund	s 3204				
	stments		Add Backs u/s 21(a) 0	ess / Rate / Tax levied	on Profits / G	Sains		3205				
	ness Assets / Equi ilities	ity /	Add Backs u/s 21(b) A	mount of Tax Deducte	d at Source			3206				
	ital Assets		Add Backs u/s 21(c) P Paid	ayments liable to Ded	uction of Tax a	at Source but Ta	x not Deducte	d / 3207				
▶ Othe	er Sources		Add Backs u/s 21(d) E	ntertainment Expendit	ure above pre	scribed limit		3208				
▶ Fore	eign Sources / Agri	culture	Add Backs u/s 21(e) 0	Contributions to Unreco	gnized / Unap	proved Funds		3209				
	Chargeable / Payn		Add Backs u/s 21(f) C of Tax at source	ontributions to Funds r	not under effe	ctive arrangeme	nt for deduction	n 3210				
			Add Backs u/s 21(g) F	ine / Penalty for violati	on of any law	/ rule / regulatio	n	3211				
			Add Backs u/s 21(h) F	ersonal Expenditure				3212				
			Add Backs u/s 21(j) Po by an AOP to its mem	rofit on Debt / brokerag ber	ge / Commissi	on / salary / rem	uneration Pai	3213				
			Add Backs u/s 21(I) E: amount not paid throu	xpenditure under a sing gh prescribed mode	gle Account h	ead exceeding p	rescribed	3215				
			Add Backs u/s 21(m) s mode	Salary exceeding preso	cribed amount	not paid throug	h prescribed	3216				
			Add Backs u/s 21(n) 0	Capital Expenditure				3217				
			Add Backs u/s 67(1) E	xpenditure attributable	to Non-Busin	iess Income		3218				
			Add Backs u/s 34(5) L Years	iabilities allowed Previ	ously as dedu	ction not Paid w	ithin three	3219				
			Add Backs u/s 28(1)(b) Lease Rental not adı	missible			3220				
			Add Backs u/s 21(o) S pharmaceutical manuf			publicity expens	es of	3224				
			Add Backs Tax Gain o	n Sale of Intangibles				3225				
			Add Backs Tax Gain o	n Sale of Assets				3226				
			Add Backs Pre-Comm	encement Expenditure	e / Deferred C	ost		3230				
			Other Inadmissible De	ductions				3234				
			Add Backs Accounting	(Loss) on Sale of Inta	ngibles			3235				
			Add Backs Accounting	(Loss) on Sale of Ass	ets			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	Depreciati	on Minimum Tax	Option out of PTR				Verification				
Prop	perty											Calculate
Busin				Desc	ription			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	ufacturing / Tradin er Revenues	ng Items	Income / (Loss) from Allowance / Amortiza	Business before adjust tion for current / previo	tment of Admi us years	ssible Depreciat	on / Initial	3270				
Mana	agement, Adminis	strative	Unadjusted (Loss) fro	om Business for 2013				327013				
	ng & Financial Exp		Unadjusted (Loss) fro	m Business for 2014				327014				
	missible / Admissi	ible	Unadjusted (Loss) fro	om Business for 2015				327015				
	uctions		Unadjusted (Loss) fro	om Business for 2016				327016				
Adjus	stments		Unadjusted (Loss) fro	m Business for 2017				327017				
Busir Liabil	ness Assets / Equ ilities	iity /	Unadjusted (Loss) f	rom Business for 201	8			327018				
Capi	ital Assets											
Othe	er Sources											
Fore	eian Sources / Aar	iculture										
	eign Sources / Agr											
Tax(Chargeable / Payı	ments	on Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
Tax (Chargeable / Payr Amortization		on Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				Calculat
Tax ()ata Prop	Chargeable / Payr Amortization perty	ments	on Minimum Tax		,	Attachment	Attribute	Verification Code	Amount			
Tax ()ata Prop Busir	Chargeable / Payr Amortization perty	ments Depreciati	on Minimum Tax Total Assets	Option out of PTR Descr	,	Attachment	Attribute		Amount			
Tax (lata Prop	Chargeable / Payr Amortization perty ness ufacturing / Tradin	ments Depreciati			,	Attachment	Attribute	Code	Amount			
Tax (lata Prop Busin Manu Other	Chargeable / Payr Amortization perty ness ufacturing / Tradiner Revenues	Depreciati	Total Assets		,	Attachment	Attribute	Code 3349	Amount			
Tax (lata Prop Busir Manu Other	Chargeable / Payr Amortization perty ness ufacturing / Tradiner Revenues agement, Adminis	Depreciating Items	Total Assets Land Building (all types)		iption		Attribute	Code 3349 3301	Amount			
Tax (lata Proposition Busin Manu Other Mana Sellin	Chargeable / Payr Amortization perty ness ufacturing / Tradiner Revenues agement, Adminising & Financial Exp	Depreciation Depre	Total Assets Land Building (all types)	Descr quipment / Furniture (in	iption		Attribute	Code 3349 3301 3302	Amount			
Tax (Chargeable / Payr Amortization perty ness ufacturing / Tradiner Revenues agement, Adminis	Depreciation Depre	Total Assets Land Building (all types) Plant / Machinery / Ed	Descr quipment / Furniture (in / Prepayments	iption		Attribute	Code 3349 3301 3302 3303	Amount			
Proposition of the Mana Sellin Inadri Dedu	Chargeable / Payr Amortization perty ness ufacturing / Tradin er Revenues agement, Adminis ng & Financial Exp missible / Admissi	Depreciation Depre	Total Assets Land Building (all types) Plant / Machinery / Ed Advances / Deposits	Descr quipment / Furniture (in / Prepayments res	iption		Attribute	Code 3349 3301 3302 3303 3312	Amount			
Proposition of the Inadra Dedu Adjusting	Chargeable / Payr Amortization perty ness ufacturing / Tradin er Revenues agement, Adminis ng & Financial Exp missible / Admissi	Depreciation Depre	Total Assets Land Building (all types) Plant / Machinery / Ed Advances / Deposits Stocks / Stores / Spa	Descr quipment / Furniture (in / Prepayments res	iption		Attribute	Code 3349 3301 3302 3303 3312 3315	Amount			
Proposition of the second of t	Chargeable / Payr Amortization perty ness ufacturing / Tradin er Revenues agement, Adminis ng & Financial Exp missible / Admissi uctions stments ness Assets / Equ	Depreciation Depre	Total Assets Land Building (all types) Plant / Machinery / Ed Advances / Deposits Stocks / Stores / Spa Cash / Cash Equivale	Descr quipment / Furniture (in / Prepayments res ents	iption		Attribute	Code 3349 3301 3302 3303 3312 3315 3319	Amount			
Proposition Manu Other Mana Sellin Inadra Dedu Adjustabil	Chargeable / Payr Amortization perty ness ufacturing / Tradin er Revenues agement, Adminis ng & Financial Exp missible / Admissi uctions stments ness Assets / Equ	Depreciation Depre	Total Assets Land Building (all types) Plant / Machinery / Ed Advances / Deposits Stocks / Stores / Spa Cash / Cash Equivale Other Assets	Descr quipment / Furniture (in / Prepayments res ents	iption		Attribute	Code 3349 3301 3302 3303 3312 3315 3319 3348	Amount			
Tax (Data Prop Busin Manu Other Mana Sellin Inadr Dedu Adjus Busin Liabil Capit	Chargeable / Payr Amortization perty ness ufacturing / Tradin er Revenues agement, Adminising & Financial Exp missible / Admissi uctions stments	Depreciation Depre	Total Assets Land Building (all types) Plant / Machinery / Ed Advances / Deposits Stocks / Stores / Spa Cash / Cash Equivale Other Assets Total Equity / Liabili	Descriquipment / Furniture (in / Prepayments res	iption		Attribute	Code 3349 3301 3302 3303 3312 3315 3319 3348 3399	Amount			
Tax (Data Proportion Busin Manu Other Mana Sellin Inadr Dedu Adjus Busin Liabil Capit Other	Amortization Perty Incerty Incerty	Depreciation of the strative, penses ble	Total Assets Land Building (all types) Plant / Machinery / Ed Advances / Deposits Stocks / Stores / Spa Cash / Cash Equivale Other Assets Total Equity / Liabilit Capital	Descriquipment / Furniture (in / Prepayments res ents	iption		Attribute	Code 3349 3301 3302 3303 3312 3315 3319 3348 3399 3352	Amount			Calculat

Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Attachme	nt Attribute	Ver	rification				
▶ Prope	erty												Calculate
▶ Busin				Description	n			Cod	de	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capit	tal Assets		Gains / (Loss) from C	apital Assets				4000			T mai rax		
Capit	al Gains / (Loss)												
▶ Other	r Sources												
Forei	ign Sources / Agri	culture											
▶ Tax C	Chargeable / Payn	nents											
Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Attachmer	nt Attribute	Veri	ification				
▶ Prope	erty												Calculate
▶ Busin				Des	cription				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	tal Assets		Income / (Loss) from	Other Sources					5000				
	r Sources		Receipts from Other	Sources					5029				
Recei	ipts / Deductions		Royalty						5002				
▶ Forei	ign Sources / Agri	culture	Profit on Debt (Interes	st, Yield, etc)					5003				
▶ Tax C	Chargeable / Payn	nents	Other Receipts						5028				
			Ground Rent						5004				
			Rent from sub lease of						5005				
				ilding with Plant and M	achinery				5006				
			Annuity / Pension Difference in value of	immovable property de ering or attesting the tr	etermined und	er section 68	3 and value rec	orded	5007				
			Deductions from Otl		ansier u/s i i i	(4)(0)			5089				
				me Court of Pakistan an	d the Prime Mi	nister of Pakis	stan Diamer-						
			Other Deductions						5088				
Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Attachme	nt Attribute	Ver	rification				
▶ Prope	erty												Calculate
▶ Busin				Description			C	ode		Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	tal Assets		Foreign Income				6000						
	r Sources												
	ign Sources / Agri	culture											
	gn Sources												
Agric	ulture												
▶ Tax C	Chargeable / Payn	nents											

Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Prop	erty											Calculate
▶ Busii	ness			Description				Code	Amount			Action
▶ Capi	tal Assets		Agriculture Income				6100					
▶ Othe	er Sources		Agriculture Income Ta	ax			9291					
▼ Fore	ign Sources / Agri	culture										
Forei	ign Sources											
Agric	ulture											
▶ Tax (Chargeable / Payr	nents										
Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Prop	erty		'									Calculate
▶ Busir	ness			Descrip	otion			Code	Total	Inadmissible	Admissible	Action
▶ Capi	tal Assets		Deductible Allowand	ces				9009				
▶ Othe	er Sources		Workers Welfare Fun					9002				
▶ Fore	ign Sources / Agri	culture	Charitable Donations	u/c 61, Part I, 2nd Sch	edule			9004				
▼ Tax (Chargeable / Payr	nents										
Dedu	uctible Allowances											
Tax	Reductions											
Tax (Credits											
Adju	stable Tax											
	l / Fixed / Minimun age / Relevant / R											
Com	putations											

	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Company Direc	ctor Atta	chment	Attribute	Verification				
▶ Emp	ployment											Calculate	Import Pre	vious Returr
▶ Prop	perty			Descri	ption			Code	:			Ar	mount	Action
▶ Busi	siness		Tax Reductions					9309						
Сар	oital Assets		Tax Reduction for forei	ign film makers				9305						
Othe	er Sources													
Fore	eign Sources / Agr	iculture												
Tax	Chargeable / Payı	ments												
Ded	ductible Allowances	3												
Tax I	Reductions													
Tax	Credits													
Adju	ustable Tax													
Aver Tax	al / Fixed / Minimur rage / Relevant / R nputations													
ata	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verificat	ion					
	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verificat	ion					Calcula
Prop	Amortization	Depreciation	on Minimum Tax		·	Attachment	Attribute	Verificat		gible Amount	Ineligible Amount	Tax	c Credit	
Prop	Amortization perty siness	Depreciation	on Minimum Tax Tax Credits		Payment	Attachment	Attribute		de El	gible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi	Amortization perty siness oital Assets	Depreciation		Desc	·	Attachment	Attribute	Со	de El	gible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi Othe	Amortization perty siness oital Assets er Sources		Tax Credits	Desc ble Donations u/s 61	ription			Co 932	de El	gible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi Other	Amortization perty siness oital Assets er Sources eign Sources / Agri	iculture	Tax Credits Tax Credit for Charital	Desc ole Donations u/s 61 ent in Shares, Sukkuk	ription			Co 9329 9311	de El	igible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi Othe Fore	Amortization perty siness pital Assets er Sources eign Sources / Agri Chargeable / Payr	iculture	Tax Credits Tax Credit for Charital Tax Credit for Investm	Desc ole Donations u/s 61 ent in Shares, Sukkuk	ription			Co 9329 9311	de El	gible Amount	Ineligible Amount	Тах	: Credit	
Prop Busi Capi Othe Fore	Amortization perty siness oital Assets er Sources eign Sources / Agri	iculture	Tax Credits Tax Credit for Charital Tax Credit for Investm Tax Credit for Investm	Desc ole Donations u/s 61 ent in Shares, Sukkuk ent in Health Insuranc	eription as and Life Ins e u/s 62A	urance Premium เ	u/s 62	932: 931: 931: 931:	de El	igible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi Othe Fore Tax	Amortization perty siness pital Assets er Sources eign Sources / Agri Chargeable / Payr	iculture	Tax Credits Tax Credit for Charital Tax Credit for Investm Tax Credit for Investm Tax Credit u/s 103	Desc ble Donations u/s 61 ent in Shares, Sukkuk ent in Health Insuranc	ription s and Life Ins e u/s 62A n-Profit Organ	urance Premium u	u/s 62	Co 932! 931: 931: 931:	de El 9 1 2 21 0	gible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi Othe Fore Tax	Amortization perty siness bital Assets er Sources eign Sources / Agri Chargeable / Payr	iculture	Tax Credits Tax Credit for Charital Tax Credit for Investm Tax Credit for Investm Tax Credit u/s 103 Tax Credit for Trust / V	Desc ble Donations u/s 61 ent in Shares, Sukkuk ent in Health Insuranc	ription s and Life Ins e u/s 62A n-Profit Organ	urance Premium u	u/s 62	931: 931: 931: 931: 932: 932:	de El 9 1 2 21 0	gible Amount	Ineligible Amount	Tax	: Credit	Calcula
Prop Busi Capi Othe Fore Tax (Amortization perty siness bital Assets er Sources eign Sources / Agri Chargeable / Payr luctible Allowances Reductions	iculture	Tax Credits Tax Credit for Charital Tax Credit for Investm Tax Credit for Investm Tax Credit u/s 103 Tax Credit for Trust / V	Desc ble Donations u/s 61 ent in Shares, Sukkuk ent in Health Insuranc	ription s and Life Ins e u/s 62A n-Profit Organ	urance Premium u	u/s 62	931: 931: 931: 931: 932: 932:	de El 9 1 2 21 0	gible Amount	Ineligible Amount	Tax	: Credit	
Prop Busi Capi Othe Fore Tax (Dedu Tax (Adju Final	Amortization perty siness bital Assets er Sources eign Sources / Agri Chargeable / Payr luctible Allowances Reductions Credits ustable Tax al / Fixed / Minimun rage / Relevant / R	iculture ments	Tax Credits Tax Credit for Charital Tax Credit for Investm Tax Credit for Investm Tax Credit u/s 103 Tax Credit for Trust / V	Desc ble Donations u/s 61 ent in Shares, Sukkuk ent in Health Insuranc	ription s and Life Ins e u/s 62A n-Profit Organ	urance Premium u	u/s 62	931: 931: 931: 931: 932: 932:	de El 9 1 2 21 0	gible Amount	Ineligible Amount	Tax	: Credit	

Data	Amortization	Deprecia	tion Mi	inimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Prop	erty												Calculate
▶ Busi	ness				Descrip	tion			Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Capi	tal Assets		Adjustab	ble Tax					640000				
▶ Othe	er Sources		Import u/s	/s 148 @1%					64010002				
▶ Fore	ign Sources / Agri	culture	Import u/s	/s 148 @2%					64010004				
▼ Tax (Chargeable / Payn	nents	Import u/s	/s 148 @3%					64010006				
	uctible Allowances		Import u/s	s 148 @4%					64010008				
			Import u/s	/s 148 @4.5%					64010009				
laxi	Reductions		Import u/s	/s 148 @5.5%					64010011				
Tax (Credits			/s 148 @6%					64010012				
Adjus	stable Tax			/ Fee for offsho st Schedule	re digital Services to a	Non-Residen	t u/s 152(1C) / [ivision IV,	64050006				
	l / Fixed / Minimum age / Relevant / R		Payment	t for Goods, Se	ervices, Contracts, Re	nt, etc. to a N	on-Resident u/s	152(2)	64050007				
Tax	uge / Neievant / N	cuuccu	Profit on I	Debt to a Non	-Resident u/s 152(2)				64050008				+
Com	putations		Payment Schedule		a PE of a Non-Reside	nt u/s 152(2A))(a) / Division II,	Part III, 1st	64050009				
			Payment 1st Sched		to a PE of a Non-Res	ident u/s 152(2A)(c) / Division	II, Part III,	64050012				
			Payment	t for Goods u/s	153(1)(a) @1%				64060002				
			Payment	t for Goods u/s	153(1)(a) @1.5%				64060003				
			Payment	t for Goods u/s	153(1)(a) @2.5%				64060005				
			Payment	t for Goods u/s	153(1)(a) @4.5%				64060009				
			Value of s	shares traded	through a member of a	a Stock excha	inge u/s 233A (1)(a)	64100102				
			Value of s	shares traded	through a member of a	Stock excha	nge u/s 233A (1)(b)	64100103				
			Cash Wit	thdrawal from	Bank u/s 231A				64100101				+
			Certain B	Banking Transa	actions u/s 231AA				64100201				+
			Motor Vel	hicle Registra	tion Fee u/s 231B(1)				64100301				+
			Motor Vel	hicle Transfer	Fee u/s 231B(2)				64100302				+
			Motor Vel	hicle Sale u/s	231B(3)				64100303				+
			Motor Vel	hicle Leasing	u/s 231B(1A) @4%				64100304				+
			Margin Fi	inancing, Mar	gin Trading or Securiti	es Lending u/	s 233AA		64120201				
			Goods Tr	ransport Publi	c Vehicle Tax u/s 234				64130001				+
			Passenge	er Transport P	ublic Vehicle Tax u/s	234			64130002				+
			Private Ve	/ehicle Tax u/s	234				64130003				+
			Telephon	ne Bill u/s 236(1)(a)				64150001				+
			Cellphone	e Bill u/s 236(1)(a)				64150002				+

Descrit Telephone Conduits 226(4)/h)	64150003	
Prepaid Telephone Card u/s 236(1)(b)		+
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 Opeartors u/s 236F	64150601	
Renewal of License to Cable Opeartors 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	
general insurance premium u/s 236U	64151902	
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	
Advance Tax on persons remitting amount abroad through credit / debits or prepaid cards u/s 236Y	64152102	

Data Amortization	Depreciat	ion Minimum	Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Property												Calculate
▶ Business				Descr	ption			Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
 Capital Assets 		Final / Fixed / M	linimun	n / Average / Relev	ant / Reduce	d Tax		640001				
▶ Other Sources		Import u/s 148 @	<u>9</u> 1%					64010052				
▶ Foreign Sources / Agr	riculture	Import u/s 148 @	92%					64010054				
▼ Tax Chargeable / Pay		Import u/s 148 @	93%					64010056				
		Import u/s 148 @	04%					64010058				
Deductible Allowance	es	Import u/s 148 @	04.5%					64010059				
Tax Reductions		Import u/s 148 @	95.5%					64010061				
Tax Credits		Import u/s 148 @	96%					64010062				
Adjustable Tax		Import u/s 148 @	01.75%					64010081				
Final / Fixed / Minimu		Import u/s 148 @	2.75%					64010082				
Average / Relevant / F Tax	Reduced	Import u/s 148 @	04.1259	%				64010083				
Computations		Import of Edible	Oil u/s	148 @5.5%				64010161				
		Import of Packin	g Mater	rial u/s 148 @5.5%				64010181				
		No. of Imported	mobile p	ohones u/s 148 up t	30\$ @Rs. 70			64010054				
		No. of Imported	mobile p	phones u/s 148 Exc	eeding 30\$ up	to 100\$ @Rs. 73	30	64010154				
		No. of Imported i	nobile p	ohones u/s 148 Exc	eeding 100\$ up	to 200\$ @Rs. 9	930	64010155				
		No. of Imported	mobile p	ohones u/s 148 Exc	eeding 200\$ up	to 350\$ @Rs. 9	970	64010156				
		No. of Imported r	nobile p	hones u/s 148 Exce	eding 350\$ up	to 500\$ @Rs. 3	3000	64010157				
		No. of Imported r	nobile p	hones u/s 148 exce	eding 500\$ @	Rs. 5200		64010158				
		Dividend u/s 150	@7.59	6				64030052				
		Dividend u/s 150	@10%	5				64030053				
		Dividend u/s 150	@12.5	5%				64030054				
		Dividend u/s 150	@15%	5				64030055				
		Return on invest	ment in	sukuks u/s 5AA				64030098				
		Dividend to a No	n-Resid	dent covered under	ADTT u/s 150	/ u/s 5		64030099				
		Royalty / Fee for 1st Schedule	Techni	cal Services to a No	on-Resident u/	s 152(1) / Divisio	on IV, Part I,	64050051				
		Payment for Cor u/s 152(1A)(a) /	ntracts f Division	or Construction, As II, Part III, 1st Sch	sembly or Inst edule	allation to a Non	-Resident	64050052				
		Payment for Ser III, 1st Schedule		Contracts to a Non-F	Resident u/s 1	52(1A)(b) / Divisi	on II, Part	64050053				
		Fee for Advertise 1st Schedule	ement S	Services to a Non-R	esident u/s 15	2(1A)(c) / Divisio	on II, Part III,	64050054				
		Royalty / Fee fo Part I, 1st Sche		re digital Services to	a Non-Reside	nt u/s 152(1C) /	Division IV,	64050057				
		Insurance / Rein III, 1st Schedule		e Premium to a Non	-Resident u/s	152(1AA) / Divis	ion II, Part	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	+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095	
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094	
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 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 @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		
Advance Tax on 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) @0% for dependents of Shaheed belonging to Pakistan Armed Forces and dependents of Federal / Provancial Govt. who dies while in service	64220050		
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), Part III	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		
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073		
Attributable Income from controlled foreign company u/s 109A @15%	64310074		

Data Amortization Depr	reciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Property								•			Calculate
▶ Business			Descrip	tion			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Capital Assets	Inco	ome / (Loss) from	Property				2000				
▶ Other Sources		ome / (Loss) from	Business			3000					
▶ Foreign Sources / Agriculture	Gair	ns / (Loss) from C	apital Assets			4000					
 Tax Chargeable / Payments 	Inco	ome / (Loss) from	Other Sources			5000					
Deductible Allowances	Fore	eign Income					6000				
Tax Reductions	Agri	iculture Income					6100				
Tax Credits	Tota	al Income					9000				
Adjustable Tax	Ded	uctible Allowance	es				9009				
Final / Fixed / Minimum /	Sha	re of Partner Con	npany in Income of A	OP			9011				
Average / Relevant / Reduced	Taxa	able Income					9100				
Tax	Tax	Chargeable					9200				
Computations	Non	mal Income Tax					920000				
	Fina	al / Fixed / Minimu	ım / Average / Releva	nt / Reduced	Income Tax		920100				
	ww	F					920900				
	Tax	Credits					9329				
	Turn	nover / Tax Charge	able u/s 113 @0.2%				923152				
	Turn	nover / Tax Charge	able u/s 113 @0.25%				923163				
	Turn	nover / Tax Charge	able u/s 113 @0.5%				923155				
	Turn	nover / Tax Charge	able u/s 113 @1.25%				923160				
	Inco	ome / Super Tax C	hargeable				923181				
	Diffe	erence of Minimu	m Tax Chargeable u/s	148(8) / 153	(3)(b)		923192				
	Diffe	erence of Minimu	m Tax Chargeable on	Electricity B	Bill u/s 235		923193				
	Diffe	erence of Minimu	m Tax Chargeable u/s	113			923194				
	Diffe	erence of Minimu	m Tax Chargeable u/s	236C (2)(Pr	oviso)		923189				
	Adju	ustment of Minim	um Tax Paid u/s 113 i	n earlier Yea	r(s)		923198				
	Refu	und Adjustment o	of Other Year(s) again	st Demand o	f this Year		92101				
	With	nholding Income	Tax				9201				
	Adv	ance Income Tax					9202				
	Adv	ance Income Tax	u/s 147(A)				92022				
	Adn	nitted Income Tax					9203				
	Den	nanded Income Ta	ax				9204				
	Refu	undable Income T	ax				9210				

Data	Amortization	Depreciation	Minimum Tax	Option out of I	TR	Payment	Attachme	ent	Attribute	Ve	erification						
																	Calculate
			Code	WD	V (BF))	R	emaining Use	eful Years	Exter	nt of Use	Amortization		Action			
Intang	Intangible																+
Expen	Expenditure providing Long Term Advantage / Benefit																
Pre-C	Pre-Commencement Expenditure																
Data	Amortization	Depreciation	Minimum Tax	Option out of F	TR	Payment	Attachme	ent	Attribute	Ve	erification						
																	Calculate
		Description		Code		WDV (BF)	Deletion		lition (Used Pakistan)	d in E	xtent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF	Action
Buildin	Building (all types) 3302								,			(*****)					
Ramp	for Disabled Pers	ons		33020	4												
Plant /	Machinery (not C	therwise specified	d)	33030	1												
Compu manufa	uter Hardware / A acture of IT produ	llied Items / Equip cts	ment used in	33030	2												
Furnitu	ure (including fittin	gs)		33030	3												
Techni	cal / Professional	Books		33030	4												
Below	ground installatio	ns of mineral Oil o	concerns	33030	5												
Offsho	re Installations of	mineral Oil conce	erns	33030	6												
Office	Equipment			33030	7												
Machir	nery / Equipment	eligible for 1st Yea	ar Allowance	33030	3												
Motor Vehicle (not plying for hire) 33041																	
Motor \	Motor Vehicle (plying for hire) 33042																
Ships 33043																	
Aircraf	ts / Aero Engines			33044													

Data	Amortization	Depreciation	Minimum Tax	Option out of F	TR P	ayment	Attachment	Attribute	Attribute Verification				
													Calculate
		Code	Receipt Value		Collected / Deductory / Paid	ed Tax Chargeab		ole Taxable come	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action		
	t of plastic raw ma u/s 148	64010081											
Import	of Edible Oil u/s	148 @5.5%		64010161									
Import	of Packing Mater	ial u/s 148 @5.5%	6	64010181									
Payme	ent for Services u/	s 153(1)(b) @1%		64060152									
Payme	ent for Services u/	s 153(1)(b) @2%		64060154									
Payme	ent for Services u/	s 153(1)(b) @10%	6	64060170									
Payme	Payment for Services u/s 153(1)(b) @17.5%												
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule				64050095									
	ent for Other Servic A)(b) / Division II, F	64050094											

Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Attachment	Attribute	Verification				
				_									Calculate
	D	escription		Code	Receipt Value	s / Tax Col	lected / Deducted Paid	d / Tax Chargeab		ole Taxable come	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	f Action
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									
Payme	nt for Goods u/s	153(1)(a) @1%		64060052									
Payme	nt for Goods u/s	153(1)(a) @1.5%		64060053									
Payme	nt for Goods u/s	153(1)(a) @4.5%		64060059									
Receip	ts from Contracts	u/s 153(1)(c) @7	7.5%	64060265									
Receip	ts from Contracts	u/s 153(1)(c) @1	10%	64060270									
Fee for	Export related S	ervices u/s 153(2) @1%	64060352									
Export	Proceeds u/s 154	4(1) @1%		64070054									
Foreign	Indenting Comn	nission u/s 154(2)		64070151									
		to exporter u/s 1		64070152									
154(3A	.)	ds by industrial u		64070153									
		direct exporter u/	s 154(3B)	64070154									
	Proceeds u/s 154			64070155									
@12%		on petroleum prod	ducts u/s 156A	64090151									
	age / Commissior			64120066									
	age / Commissior			64120070									
Brokera	age / Commissior	n u/s 233 @12%		64120074				<u> </u>					
Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Attachment	Attribute	Verification				
	CPR No.		ate	An	nount Code	е		Description		Amo	ount Ta	ax Year	+
No rec	ords found.												
							Head Wise S	ummary					
No rec	ords found.			Head of Acco	ount						Accoun		
Data	Amortization	Depreciation	Minimum Tax	Option out of	of PTR	Payment	Attachment	Attribute	Verification				
	Code							Description					Action:
	3000	Final Acc	counts										+
							0 record(s)	found					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
			Attrik	outes					Value	Α	ction	
Busine	ess Sector-1									+	0	
Busine	ess Sector-2									+	0	
Business Sector-3												
Business Sector-4												
Business Sector-5												
Profes	Professional AOP Firm defined under Part-I of the First Schedule											
Residence Status											0	
Specia	I Tax Rate for Div	dend covered und	ler ADDT									
Specia	I Tax Rate for Roy	alty / Fee for Tech	nnical Services cov	ered under ADDT								
Specia	l Tax Rate for Pay	ment for Goods, S	Services, Contracts	, Rent, etc. to a Non-Re	esident covere	d under ADDT						
Specia	I Tax Rate for Pro	fit on Debt to a No	n-Resident covere	d under ADDT								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
, Enter N		, CNIC No. Er					•		section 172 of the Income Tax Ordinance, 2001) of the Taxpayer name			
olemnly	declare that to the	best of my knowle	edge & belief the in	formation given in this	Return / Stater	ment is correct &	complete in a	ccordance with t	the provisions of the Income Tax Ordinance, 2001 & Income Tax Rule	s, 200	02.	
		Verify Pin										

[F. No. 1(27) R & S /2019]

(Syed Hassan Sardar)
Secretary (Rules & SROs)