## GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

\*\*\*\*

Islamabad, the 2<sup>nd</sup> September, 2019.

## **NOTIFICATION**

(Income Tax)

S.R.O. 979(1)/2019.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. SRO. 951(I)/2019, dated the 23<sup>rd</sup> August, 2019 as required by sub- section (3) of section 237 of the said Ordinance, namely:-

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
Electronic Return for Individuals for Tax Year 2019

⊋ Edit	■ Save	⋒ Submit	Cance	el 🚇 Print												×
	Task				arily for complete year)			+					Transac	tion Date		
	Name	114(1)(11010	III or moon	ile liiou voiana	any for complete year,									ation No.		
	Period			Tav	Year 2019 Valid Upto		Due Date			Do	ocumen		Submissio			
		_									Date		Submissio	il Date.		
Data	Amortization	Depreciat	ion Mi	inimum Tax	Option out of PTR	Payment	Company Director	Attachn	nent	Attri	ibute	Verification				
▼ Empl	loyment													alculate	Import Pre	vious Return
Salar					Des	cription			С	ode	Tot	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norn	Subject to nal Tax	Action
▶ Prop	erty		Income	from Salary					1	000						
Busing	ness		Pay, Wag	ges or Other I	Remuneration (includin	g Arrears of S	alary)		1	009						
Capit	pital Assets Allowances (including Flying / Submarine Allowance)															
Othe	her Sources Expenditure Reimbursement															
Forei	ign Sources / Ag	riculture	Value of	Perquisites (i	ncluding Transport Mo	netization for C	Civil Servants)		1	089						
▶ Tax (	Chargeable / Pay	ments		Lieu of or in nent Terminat	Addition to Pay, Wage: ion Benefits)	s or Other Rem	nuneration (including		1	099						
	onal Assets / Lia eipts / Expenses	bilities /														
Data	Amortization	Depreciat	tion M	linimum Tax	Option out of PTR	Payment	Company Director	Attachr	ment	Attr	ribute	Verification				
▶ Emp	loyment												С	alculate	Import Pre	vious Return
▼ Prop	1				Descri	ption			Cod	de	То	otal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amoun Nor	Subject to mal Tax	Action
Rece	eipts / Deduction	5	Income	/ (Loss) fron	Property				2000							
▶ Busi	ness		Total Re	eceipts from	Property				2029							
▶ Capi	ital Assets		Rent Re	ceived or Red	eivable				2001							
▶ Othe	er Sources		1/10th o	f amount not	adjustable against Rer	nt			2002							
▶ Fore	eign Sources / Ag	riculture	Forfeited	d Deposit und	er a Contract for Sale	of Property			2003							
▶ Tax (	Chargeable / Pa	ments	Total De	eductions fro	m Property				2099							
	sonal Assets / Lia eipts / Expenses		Other De	eductions aga	inst Rent				2098							

Data	Amortization	De	epreciation	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachmen	t At	tribute	Verification				
▶ Em	ployment											Ca	alculate	Import Pre	vious Return
	pperty				Desc	ription			Code	Tota	l Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amoun Nor	t Subject to mal Tax	Action
▼ Bus	siness			Income / (Loss) from	Business				3000						
	nufacturing / Tra er Revenues	ding Iten		Net Revenue (exclud Discount, Freight Ou		al Excise, Bro	okerage, Commission	,	3029						
	nagement, Admi	nietrativ			luding Sales Tax, Fed	eral Excise)			3009						
	ling & Financial I			Selling Expenses (Fi	reight Outward, Broke	erage, Comm	ission, Discount, etc.	)	3019						
	dmissible / Admi	ssible		Cost of Sales / Servi	ces				3030						
	ductions			Opening Stock					3039						
Adju	ustments			Net Purchases (excl	uding Sales Tax, Fede	eral Excise)			3059						
	siness Assets / E bilities	quity /		Salaries / Wages					3071						
				Fuel					3072						
▶ Cap	pital Assets			Power					3073						
▶ Oth	ner Sources			Gas					3074						
▶ For	reign Sources / A	gricultu	re	Stores / Spares					3076						
▶ Tax	Chargeable / P	ayments	3	Repair / Maintenance					3077						
	rsonal Assets / L		s /	Other Direct Expense:	S				3083						
Red	ceipts / Expense	S		Accounting Amortizati	on				3087						
				Accounting Depreciati	on				3088						
				Closing Stock					3099						
				Gross Profit / (Loss)					3100						

Data	Amortization	Deprecia	tion Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Emp	ployment										lculate	Import Prev	rious Return
	perty			Descripti	on		Code	Tota	al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norm	Subject to nal Tax	Action
▼ Bus	siness		Other Revenues				3129						
Man	nufacturing / Tradin	g Items	Fee for Technical / F	rofessional Services			3101						
Othe	er Revenues		Accounting Gain on	Sale of Intangibles			3115						
	nagement, Adminis ing & Financial Exp		Accounting Gain on	Sale of Assets			3116						
			Others				3128						
	lmissible / Admissi luctions	ble	Share in untaxed Inc	ome from AOP			3131						
Adju	ustments		Share in Taxed Inco	me from AOP			3141						
	iness Assets / Equ ilities	ity /											
▶ Cap	oital Assets												
▶ Oth	er Sources												
▶ Fore	eign Sources / Agri	iculture											
▶ Tax	Chargeable / Payr	ments											
	sonal Assets / Liab eipts / Expenses	oilities /											

Data	Amortization	Deprecia	ation	Minimum Tax	Option out of PTR	Payment	Company Director	Attacl	nment	Attribute	Verification				
▶ Emp	oloyment											С	alculate	Import Prev	ious Return
▶ Prop					Descri	otion			Code	Tota	al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amoun Nor	t Subject to mal Tax	Action
▼ Busi			Mana	gement, Admin	strative, Selling & Fi	nancial Expe	nses		3199						
Man	ufacturing / Trading	g Items	Rent						3151						
Othe	er Revenues		Rates	s / Taxes / Cess					3152						
	agement, Administ		Salar	ies / Wages / Per	quisites / Benefits				3154						
	ng & Financial Exp		Trave	ling / Conveyanc	e / Vehicles Running /	Maintenance			3155						
	missible / Admissib uctions	ole	Electr	ricity / Water / Ga	s				3158						
Adiu	stments		Comr	munication					3162						
	ness Assets / Equi	tv /	Repa	ir / Maintenance					3165						
Liabi		., .	Statio	nery / Printing / F	Photocopies / Office Su	ıpplies			3166						
▶ Capi	ital Assets		Adve	rtisement / Public	ity / Promotion				3168						
▶ Othe	er Sources		Insura	ance					3170						
▶ Fore	eign Sources / Agri	culture	Profe	ssional Charges					3171						
	Chargeable / Payn		Profit	on Debt (Financi	al Charges / Markup /	Interest)			3172						
			Broke	erage / Commissi	on				3178						
	sonal Assets / Liabi eipts / Expenses	ilities /	Other	Indirect Expense	es				3180						
			Irreco	verable Debts W	ritten off				3186						
			Obso	lete Stocks / Stor	es / Spares / Fixed As	sets Written o	ff		3187						
			Accou	unting (Loss) on S	Sale of Intangibles				3195						
			Accou	unting (Loss) on S	Sale of Assets				3196						
			Accou	unting Amortization	on				3197						
			Accou	unting Depreciation	on				3198						
			Acco	unting Profit / (L	.oss)				3200						

	eciation   Minimum Tax	Option out of PTR	Payment	Company Director	Attachmen		ribute	Verification				
Employment									Amount Exempt from	Calculate n	Import Prev	/Ious Retu
Property  Business		Desc	cription			Code	Total	Amount	Tax / Subject to Fixe / Final Tax	_ Amour	nt Subject to rmal Tax	Actio
	Inadmissible Deduc	tions				3239						
Manufacturing / Trading Items	Add Backs u/s 29(2)	Provision for Doubtful D	)ebts			3201						
Other Revenues	Add Backs Provision	for Obsolete Stocks / S	tores / Spares	s / Fixed Assets		3202						
Management, Administrative, Selling & Financial Expenses	Add Backs Provision	for Diminution in Value	of Investment	t		3203						
Inadmissible / Admissible	Add Backs u/s 21(i) F or Capitalized	Provision for Reserves /	Funds / Amo	unt carried to Reserve	s / Funds	3204						
Deductions	Add Backs u/s 21(a)	Cess / Rate / Tax levied	on Profits / G	Sains		3205						
Adjustments	Add Backs u/s 21(b)	Amount of Tax Deducte	d at Source			3206						
Business Assets / Equity / Liabilities	Add Backs u/s 21(c) Paid	Payments liable to Ded	uction of Tax a	at Source but Tax not [	Deducted /	3207						
Capital Assets	Add Backs u/s 21(d)	Entertainment Expendit	ture above pre	escribed limit		3208						
Other Sources	Add Backs u/s 21(e)	Contributions to Unreco	gnized / Unap	proved Funds		3209						
Foreign Sources / Agriculture	Add Backs u/s 21(f) ( of Tax at source	Contributions to Funds r	not under effe	ctive arrangement for o	deduction	3210						
Tax Chargeable / Payments	Add Backs u/s 21(g)	Fine / Penalty for violati	ion of any law	/ rule / regulation		3211						
Personal Assets / Liabilities /	Add Backs u/s 21(h)	Personal Expenditure				3212						
Receipts / Expenses	Add Backs u/s 21(j) F by an AOP to its men	Profit on Debt / brokerag	ge / Commissi	on / salary / remunera	tion Paid	3213						
	Add Backs u/s 21(I) E amount not paid thro	expenditure under a singugh prescribed mode	gle Account h	ead exceeding prescri	bed	3215						
	Add Backs u/s 21(m) mode	Salary exceeding preso	cribed amount	t not paid through pres	cribed	3216						
	Add Backs u/s 21(n)	Capital Expenditure				3217						
	Add Backs u/s 67(1)	Expenditure attributable	to Non-Busir	ness Income		3218						
	Add Backs u/s 34(5) Years	Liabilities allowed Previ	ously as dedu	iction not Paid within th	rree	3219						
	Add Backs u/s 28(1)(	b) Lease Rental not adı	missible			3220						
	1 P. 1	Sales promotion, adver ufacturers exceeding pro	20 0.00 0.00	publicity expenses of		3224						
	Add Backs Tax Gain	on Sale of Intangibles				3225						
	Add Backs Tax Gain	on Sale of Assets				3226						
	Add Backs Pre-Comr	mencement Expenditure	e / Deferred C	ost		3230						
	Other Inadmissible D	eductions				3234						
	Add Backs Accounting	g (Loss) on Sale of Inta	angibles			3235						
	Add Backs Accounting	g (Loss) on Sale of Ass	sets			3236						
	Add Backs Accounting	g Amortization				3237						
	Add Backs Accounting	a Depreciation				3238						

			Admissible Deduction	ons				3259					
			Accounting Gain on S	Sale of Intangibles				3245					
			Accounting Gain on S	Sale of Assets				3246					
			Tax Amortization for 0	Current Year				3247					
			Tax Depreciation / Init	tial Allowance for Curre	nt Year			3248					
			Pre-Commencement	Expenditure / Deferred	Cost			3250					
			Other Admissible Dec	ductions				3254					
			Tax (Loss) on Sale of	Intangibles				3255					
			Tax (Loss) on Sale of	Assets				3256					
			Unabsorbed Tax Amo	ortization for Previous Y	ears			3257					
			Unabsorbed Tax Dep	reciation for Previous Y	ears			3258					
Data	Amortization	Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachm	ent A	Attribute	Verification			
▶ Emp	ployment		•								Ca	alculate Import Pre	vious Return
	perty			Danad				0-4-	T-4-	l Amount	Amount Exempt from	Amount Subject to	A - 4:
▼ Bus				Descri	iption			Code	Iota	ii Amount	Tax / Subject to Fixed / Final Tax	Normal Tax	Action
	nufacturing / Tradin	g Items		Business before adjust tion for current / previou		ssible Depreciation / Ini	tial	3270					
Othe	er Revenues		Unadjusted (Loss) fro	m Business for 2013				327013					
Man	nagement, Adminis	trative,	Unadjusted (Loss) fro	m Business for 2014				327014					
	ing & Financial Exp		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					
Adju	ustments		Unadjusted (Loss) fro	m Business for 2018				327018					
	iness Assets / Equ pilities	iity /											
	oital Assets												
	er Sources												
▶ Fore	eign Sources / Agr	iculture											
▶ Tax	Chargeable / Payı	ments											
	sonal Assets / Liab ceipts / Expenses	pilities /											

Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribut	e Verificatio	n			
▶ Em	ployment									С	alculate	Import Prev	ious Returr
▶ Pro	perty			Descri	iption		Cod		Amount				Action
▼ Bus	siness		Total Assets				3349						
Man	nufacturing / Trading	g Items	Land				3301						
Oth	er Revenues		Building (all types)				3302						
	nagement, Adminis		Plant / Machinery / Ed		ncluding fitting	s)	3303						
Selli	ing & Financial Exp	enses	Advances / Deposits				3312						
	dmissible / Admissil luctions	ble	Stocks / Stores / Spar				3315						
			Cash / Cash Equivale	ents			3319						
- 1	ustments		Other Assets  Total Equity / Liability	tion			3348 3399						
Bus Liab	iness Assets / Equi pilities	ity /	Capital	nes			3352						
	oital Assets		Long Term Borrowing	s / Dobt / Loan			3371						
			Trade Creditors / Pay				3384						
	er Sources eign Sources / Agri		Other Liabilities	aules			3398						
Per	Chargeable / Payr sonal Assets / Liab ceipts / Expenses												
Data	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Emp	ployment				_	_				С	alculate	Import Prev	ious Retur
Prop	-			Descriptio	n		Code	1	otal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount S Norma	Subject to al Tax	Action
	iness		Gains / (Loss) from Ca	apital Assets			4000						
Cap	oital Assets												
Cap	ital Gains / (Loss)												
Long	g Term												
Sho	rt Term												
Oth	er Sources												
	eign Sources / Agric	culture											
Fore													
	Chargeable / Paym	nents											

Data	Amortization	Depreciat	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachmen	nt A	Attribute	Verification			
	loyment	200,0000	The state of the s	2,000,000,000	3,	2 Shipaniy Enoster		· · ·			C	alculate Import Pre	vious Return
▶ Prop	•			Desc	ription			Code	е То	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Busir	ness		Consideration Receive	ed on Disposal of Secu	urities held Lo	na Term		4006			Final Tax		
<ul><li>Capit</li></ul>	tal Assets			Securities including Ar				4016					
Capit	tal Gains / (Loss)		Net Gain / (Loss) on	Securities held long	term			4017					
Long	Term												
Short	t Term												
▶ Othe	r Sources												
▶ Forei	ign Sources / Agri	culture											
▶ Tax (	Chargeable / Payn	nents											
	onal Assets / Liabi eipts / Expenses	ilities /											
Data	Amortization	Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachmen	nt A	Attribute	Verification			
▶ Empl	loyment		•								C	alculate Import Pro	evious Return
▶ Prop				Desc	cription			Code	e To	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Busir			Consideration Receiv	ed on Disposal of Secu	urities held Sh	ort Term		4026					
	tal Assets		Cost of Acquisition of	Securities including Ar	ncillary Expen	ses held Short Term		4036					
	tal Gains / (Loss)		Net Gain / (Loss) on	Securities held Short	t Term			4037					
Long													
Short	t Term												
▶ Othe	r Sources												
▶ Forei	ign Sources / Agri	culture											
▶ Tax (	Chargeable / Payn	nents											
	onal Assets / Liabi eipts / Expenses	ilities /											

Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Compan	y Director	Attachr	ment	Attribute	Verification				
▶ Emp	loyment											C	alculate Imp	ort Previ	ous Return
▶ Prop				Desc	ription				Cod	le	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subje Normal Ta	ect to	Action
▶ Busi			Income / (Loss) fro	om Other Sources					5000			T III CALL			
Capi	ital Assets		Receipts from Oth	er Sources					5029						
	er Sources		Yield on Behbood ( Account	Certificates / Pensioner's	Benefit Accou	unt / Shuhad	da Family B	enefit	50030	041					
	·		Royalty						5002						
▶ Fore	eign Sources / Agri	culture	Profit on Debt (Inte	rest, Yield, etc)					5003						
▶ Tax (	Chargeable / Payments Other Receipts								5028						
Pers	onal Assets / Liabilities / Ground Rent  Ground Rent								5004						
Nece	eipis / Experises		Rent from sub leas	e of Land or Building					5005						
			Rent from lease of	Building with Plant and M	1achinery				5006						
			Annuity / Pension						5007						
			Difference in value recorded by the aut	of immovable property d hority registering or attes	etermined und sting the trans	der section ( fer u/s 111(	68 and valu 4)(c)	е	5018						
			Deductions from (	Other Sources					5089						
			Other Deductions						5088						
Data	Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Compan	y Director	Attachi	ment	Attribute	Verification				
▶ Emp	oloyment												alculate Imp	ort Previ	ous Return
▶ Prop	•			Description				Code			Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subje Normal Ta	ect to	Action
▶ Busi			Foreign Income				6000								
	ital Assets														
▶ Othe	er Sources														
▼ Fore	eign Sources / Agri	iculture													
Fore	ign Sources														
Agric	culture														
▶ Tax	Chargeable / Payr	ments													
	sonal Assets / Liab eipts / Expenses	ilities /													

Data	Amortization	Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Direct	or A	Attachment	Attribute	Verification				
▶ Emp	loyment											Calculate	Import Pre	vious Return
▶ Prop	erty			Description				Code		Amount				Action
▶ Busir	ness		Agriculture Income				6100							
<ul><li>Capit</li></ul>	tal Assets		Agriculture Income Ta	x			9291							
▶ Othe	r Sources													
▼ Fore	ign Sources / Agri	culture												
Forei	ign Sources													
Agric	ulture													
▶ Tax (	Chargeable / Payn	nents												
Pers	onal Assets / Liab													
Rece	eipts / Expenses													
Data	Amortization	Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Dire	ctor	Attachment	Attribut	e Verificatio	n			
Empl	oyment										_	Calculate	Import Pre	evious Return
Prope	erty			Descri	ption			Code		Total	Inadmissible	Adm	issible	Action
Busin	ness		Deductible Allowand	es				9009						
Capit	tal Assets		Zakat u/s 60	1-7-004				9001						
Other	r Sources		Workers Welfare Fund Profit on Debt etc. u/s					9002 9007						
Forei	gn Sources / Agri	culture	Educational Expenses					9007						
▼ Tax C	Chargeable / Payn	nents	Charitable Donations		nedule			9004						
Dedu	ctible Allowances	L	Onumable Bonations	are 61, 1 are 1, 211a 661	iodaio			3004						
Tax C	hargeable													
Tax R	Reductions													
Tax C	redits													
Adjus	table Tax													
	/ Fixed / Minimum age / Relevant / Re													
Comp	outations													
Perso Rece	onal Assets / Liabi ipts / Expenses	lities /												

Data	Amortization	Deprecia	ition	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Emp	oloyment										C	Calculate	Import Pre	vious Return
▶ Prop	perty				Descripti	on		Code				Ar	mount	Action
▶ Busi	iness		Income	e Tax on working	g capital u/s 99A of Nir	th Schedule		920001						
▶ Cap	ital Assets													
▶ Othe	er Sources													
▶ Fore	eign Sources / Agri	iculture												
▼ Tax	Chargeable / Payr	ments												
Ded	uctible Allowances	,												
Tax	Chargeable													
Tax I	Reductions													
Tax	Credits													
Adju	stable Tax													
	l / Fixed / Minimun rage / Relevant / R													
Com	nputations													
Pers Rec	sonal Assets / Liab eipts / Expenses	ilities /												

Data	Amortization	Deprecia	ition	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Emp	oloyment										Calculate	Import Pre	vious Return
▶ Prop	perty				Descriptio	n		Code			A	mount	Action
▶ Busi	iness		Tax F	Reductions				9309					
▶ Capi	ital Assets		Tax F	Reduction for Full	Time Teacher / Resea	rcher		9302					
▶ Othe	er Sources		Tax F	Reduction for Fore	eign film makers			9305					
▶ Fore	eign Sources / Agri	iculture											
	Chargeable / Payr												
	uctible Allowances												
Tax (	Chargeable												
Tax F	Reductions												
Tax (	Credits												
Adju	stable Tax												
Aver Tax	I / Fixed / Minimun age / Relevant / R												
Com	putations												
	sonal Assets / Liab eipts / Expenses	oilities /											

Data	Amortization	Depreciat	tion	Minimum Tax	Option out of PTR	Payment	Company Director	Attachn	ment	Attribute	Verification				
▶ Emp	ployment											Ca	alculate	Import Pre	vious Return
▶ Prop	perty				Descri	iption			Code	Eligib	le Amount	Ineligible Amount	Tax	Credit	Action
▶ Busi	iness		Tax C	redits					9329						
▶ Cap	ital Assets		Tax Cr	redit for Charitab	le Donations u/s 61				9311						
	er Sources		Tax Cr	redit for Investme	ent in Shares, Sukkuks	and Life Insu	rance Premium u/s 62		9312						
		In	Tax Cr	redit for Investme	ent in Health Insurance	e u/s 62A			93121						
	eign Sources / Agr		Tax Cr	redit for Contribu	tion to Approved Pens	ion Fund u/s	63		9313						
▼ Tax	Chargeable / Payr	ments	Tax Cr	redit u/s 103					9320						
Ded	Deductible Allowances		Tax Cr	redit for Tax Paid	on Share Income from	n AOP			9321						
Tax	Chargeable		Tax Cr	redit for Trust / W	elfare Institution / Nor	n-Profit Organi	zation u/s 100C		9323						
Tax	Reductions		Surrer	nder of Tax Credi	t on Investments in Sh	ares dispose	d off before time limit		9328						
Tax	Credits														
Adju	ıstable Tax														
	ll / Fixed / Minimur rage / Relevant / R														
Com	nputations														
	sonal Assets / Liab eipts / Expenses	oilities /													

Data	Amortization	Depreciat	on	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attr	ribute	Verification				
▶ Emple	oyment												Calculate	Import Pre	evious Return
▶ Prope	erty				Descrip	otion		Co	de	Receipt	s / Value	Tax Collected Deducted	Tax	Chargeable	Action
▶ Busin	ness		Adju	ıstable Tax				6400	00						
▶ Capita	al Assets		Impo	ort u/s 148 @1%				6401	0002						
Other	r Sources		Impo	ort u/s 148 @2%				6401	0004						
Forei	gn Sources / Agri	culture	Impo	ort u/s 148 @3%				6401	0006						
	Chargeable / Payn		Impo	ort u/s 148 @4%				6401	8000						
	ctible Allowances		Impo	ort u/s 148 @4.5%				6401	0009						
			Impo	ort u/s 148 @5.5%				6401	011						
	Chargeable			ort u/s 148 @6%				6401	012						
	Reductions		Salai	ry of Federal Gov	ernment Employees u	/s 149		6402	0001						
	credits				overnment Employees			6402							
-	table Tax				ector Employees u/s 1	49	6402								
	Final / Fixed / Minimum / Salary of Other Employees u/s 149  Average / Relevant / Reduced														
Tax	ige / Neievant / N	cuuccu		ctorship Fee u/s 1				6402							
Comp	outations					nt, etc. to a N	on-Resident u/s 152(2)								
Perso	onal Assets / Liab	ilities /			n-Resident u/s 152(2)			6405	8000						+
	ipts / Expenses			nent for Goods to edule	a PE of a Non-Reside	nt u/s 152(2A	)(a) / Division II, Part III	, 1st 6405	0009						
				nent for Contracts Schedule	to a PE of a Non-Res	ident u/s 152(	2A)(c) / Division II, Par	t III, 64050	012						
			Payn	ment for Goods u/	s 153(1)(a) @1%			6406	0002						
			Payn	ment for Goods u/	s 153(1)(a) @1.5%			6406	0003						
			Payn	ment for Goods u/	s 153(1)(a) @2.5%			6406	0005						
			Payn	ment for Goods u/	s 153(1)(a) @4.5%			6406	0009						
			With	drawal from Pens	ion Fund u/s 156B			6409	201						
			Cash	n Withdrawal from	Bank u/s 231A			6410	101						+
			Certa	ain Banking Trans	actions u/s 231AA			6410	201						+
			Moto	or Vehicle Registra	ation Fee u/s 231B(1)			6410	301						+
			Moto	or Vehicle Transfe	r Fee u/s 231B(2)			6410	302						+
			Moto	or Vehicle Sale u/s	s 231B(3)			6410	303						+
				or Vehicle Leasing	u/s 231B(1A) @4%			6410	304						+
				e of Shares trade	d by a member of a St	ock exchange	u/s 233A (1)(c)	6412	103						
			Value	e of Shares trade	d through a member of	f a Stock exch	ange u/s 233A (1)(a)	6412	101						
			Finar	ncing of carry ove	r trades of Shares u/s	233A (1)(d)		6412	104						
			Value	e of Shares trade	d through a member of	f a Stock exch	ange u/s 233A (1)(b)	6412	102						
			Marg	jin Financing, Ma	rgin Trading or Securit	ies Lending u/	s 233AA	6412	201						

Goods Transport Public Vehicle Tax u/s 234	64130001		+
Passenger Transport Public Vehicle Tax u/s 234	64130002		+
Private Vehicle Tax u/s 234	64130003		+
Electricity Bill of Domestic Consumer u/s 235A	64140101		+
Telephone Bill u/s 236(1)(a)	64150001		+
Cellphone Bill u/s 236(1)(a)	64150002		+
Prepaid Telephone Card u/s 236(1)(b)	64150003		+
Phone Unit u/s 236(1)(c)	64150004		+
Internet Bill u/s 236(1)(d)	64150005		+
Prepaid Internet Card u/s 236(1)(e)	64150006		+
Purchase by Auction u/s 236A	64150101		
Domestic Air Ticket Charges u/s 236B	64150201		
Sale / Transfer of Immovable Property u/s 236C	64150301		
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302		
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303		
Functions / Gatherings Charges u/s 236D	64150401		
Issuance of License to Cable 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		
Advance tax on extraction of minerals u/s 236V	64151904		
Tobacco u/s 236X	64152101		
General insurance premium u/s 236U	64151902		
Life insurance premium u/s 236U	64151903		
Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905		

Data Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director									Atta	chment	Attr	ribute	Verification				
▶ Emp	ployment														Calculate	e Import F	revious Return
▶ Pro	perty				De	scription				Code		Receip	ots / Value	Tax Collected Deducted	<sup>/</sup> Ta	x Chargeable	Action
▶ Bus	iness		Fina	I / Fixed / Minim	um / Average / Ro	levant / Red	uced	Tax		640001							
▶ Cap	oital Assets		Impo	ort u/s 148 @1%						640100	52						
▶ Oth	er Sources		Impo	ort u/s 148 @2%						640100	54						
▶ Fore	eign Sources / Agri	iculture	Impo	ort u/s 148 @3%						640100	56						
	Chargeable / Payr		Impo	ort u/s 148 @4.59	6					640100	59						
			Impo	ort u/s 148 @5.59	6					640100	61						
	luctible Allowances	•	Impo	ort u/s 148 @6%						640100	62						
	Chargeable		Impo	ort u/s 148 @1.75	%					640100	81						
	Reductions		Impo	ort u/s 148 @2.75	%					640100	82						
Tax	Credits		Impo	ort u/s 148 @4.12	5%					640100	83						
Adju	ıstable Tax		Impo	ort of Edible Oil u	s 148 @5.5%					640101	61						
	al / Fixed / Minimun		Impo	ort of Packing Ma	terial u/s 148 @5.	%				640101	81						
Tax	rage / Relevant / R	eaucea	No.	of imported mobil	e phones u/s 148	ıp to 30\$ @ F	Rs. 7	0		641200	45						
Com	nputations		No.	of imported mobil	e phones u/s 148	exceeding 309	\$ up	to 100\$ @ Rs. 730		641200	46						
	' sonal Assets / Liab	vilition /	No.	of imported mobil	e phones u/s 148	exceeding 100	0\$ up	to 200\$ @ Rs. 930		641200	47						
	eipts / Expenses	ninues /	No.	of imported mobil	e phones u/s 148	exceeding 200	0\$ up	to 350\$ @ Rs. 970		641200	48						
			No.	of imported mobil	e phones u/s 148	exceeding 350	0\$ up	to 500\$ @ Rs. 3000		641200	49						
			No.	of imported mobil	e phones u/s 148	exceeding 500	0\$@	Rs. 5200		641200	50						
			Divid	dend u/s 150 @7.	5%					640300	52						
			Divid	dend u/s 150 @10	)%					640300	53						
			Divid	dend u/s 150 @1:	2.5%					640300	54						
			Divid	dend u/s 150 @1	5%					640300	55						
			Retu	ırn on investment	in sukuks u/s 5AA					640300	98						
					sident covered un					640300	99						
				alty / Fee for Tech Schedule	nical Services to	Non-Resider	nt u/s	152(1) / Division IV, Pa	art I,	640500	51						
			Payr u/s 1	ment for Contract 152(1A)(a) / Divis	s for Construction, on II, Part III, 1st S	Assembly or chedule	Insta	llation to a Non-Reside	nt	640500	52						
			Payr III, 1	ment for Services st Schedule	Contracts to a No	n-Resident u	/s 15	2(1A)(b) / Division II, Pa	art	640500	53						
				for Advertisemen Schedule	t Services to a No	n-Resident u/s	s 152	(1A)(c) / Division II, Pa	rt III,	640500	54						
				rance / Reinsurar st Schedule	nce Premium to a	lon-Resident	u/s 1	52(1AA) / Division II, P	art	640500	55						
				for Advertisemen st Schedule	t Services to a No	n-Resident u/s	s 152	(1AAA) / Division II, Pa	rt	640500	56						
				alty / Fee for offsh I, 1st Schedule	ore digital service	s to a Non-Re	side	nt u/s 152(1C) / Division	ı IV,	640500	57						

Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098
Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100
Payment for Goods u/s 153(1)(a) @1%	64060052
Payment for Goods u/s 153(1)(a) @1.5%	64060053
Payment for Goods u/s 153(1)(a) @2.5%	64060055
Payment for Goods u/s 153(1)(a) @4.5%	64060059
Payment for Services u/s 153(1)(b) @1%	64060152
Payment for Services u/s 153(1)(b) @1.5%	64060153
Payment for Services u/s 153(1)(b) @2%	64060154
Payment for Services u/s 153(1)(b) @10%	64060170
Payment for Services u/s 153(1)(b) @17.5%	64060185
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265
Receipts from Contracts u/s 153(1)(c) @10%	64060270
Fee for Export related Services u/s 153(2) @1%	64060352
Export Proceeds u/s 154(1) @1%	64070054
Foreign Indenting Commission u/s 154(2)	64070151
Sale Proceeds of goods to exporter u/s 154(3)	64070152
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153
Contract Payments to indirect exporter u/s 154(3B)	64070154
Export Proceeds u/s 154(3C)	64070155
Income from property u/s 15(6)	64080052
Prize on Prize Bond u/s 156	64090051
Winnings from Crossword Puzzle u/s 156	64090052
Winnings from Raffle u/s 156	64090053
Winnings from Lottery u/s 156	64090054
Winnings from Quiz u/s 156	64090055
Winnings from Sale Promotion u/s 156	64090056
Commission / Discount on petroleum products u/s 156A @12%	64090151
Attributable income from controlled foreign company u/s 109A @ 15%	64120031
Brokerage / Commission u/s 233 @5%	64120060
Brokerage / Commission u/s 233 @8%	64120066
Brokerage / Commission u/s 233 @10%	64120070

Brokerage / Commission u/s 233 @12%	64120074		
CNG Station Gas Bill u/s 234A	64130151		
Tax collected u/s 235 from CNG station	64130152		+
Electricity Bill of Commercial Consumer u/s 235	64140051		+
Electricity Bill of Industrial Consumer u/s 235	64140052		+
Lease of rights to collect tolls u/s 236A(3)	64150102		
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651		
Rent of Machinery and equipment u/s 236Q (2)	64151652		
Sales of certain petroleum products u/s 236HA	64151653		
Dividend Specie u/s 236S @7.5%	64151802		
Dividend Specie u/s 236S @10%	64151803		
Dividend Specie u/s 236S @12.5%	64151804		
Dividend Specie u/s 236S @15%	64151807		
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951		
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051		
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052		
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053		
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054		
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055		
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057		
Capital Gains on Securities u/s 37A @0%	64220151		
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153		
Capital Gains on Securities u/s 37A @7.5%	64220157		
Capital Gains on Securities u/s 37A @10%	64220158		
Capital Gains on Securities u/s 37A @12.5%	64220155		
Capital Gains on Securities u/s 37A @15%	64220156		
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053		
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051		
Receipts from Shipping Business of a resident person u/s 7A	64310055		
Profit on debt u/s 7B	64310056		+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061		
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062		
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063		
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071		
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072		

Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051		
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052		
Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053		
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054		
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056		

Data	Amortization	Deprecia	ation N	Minimum Tax	Option out of PTR	Payment	Company Director	Attach	nment	Attribute	Verification				
▶ Emp	oloyment											Ca	lculate	Import Pre	vious Return
▶ Prop					Descrip	tion			Code	Tota	l Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amour No	nt Subject to rmal Tax	Action
▶ Busi	iness		Income	from Salary					1000			7 Tillar Tax			
▶ Cap	ital Assets		Income	e / (Loss) from	Property				2000						
▶ Othe	er Sources		Income	e / (Loss) from	Business				3000						
▶ Fore	eign Sources / Agri	culture	Gains /	(Loss) from C	apital Assets				4000						
▼ Tax	Chargeable / Payn	nents	Income	e / (Loss) from	Other Sources				5000						
Ded	uctible Allowances		Foreign	n Income					6000						
Tax	Chargeable		Agricul	lture Income					6100						
	Reductions		Share in	n untaxed Incon	ne from AOP				3131						
	Credits		Share in	n Taxed Income	from AOP				3141						
	stable Tax		Total In	icome				9000							
		tible Allowance	es			9009									
	ll / Fixed / Minimum rage / Relevant / R		Taxable	e Income					9100						
Tax	-		Tax Cha	argeable					9200						
Com	nputations		Normal	I Income Tax					920000						
Pers	sonal Assets / Liab	ilities /	Final / F	Fixed / Minimu	m / Average / Releva	nt / Reduced	Income Tax		920100						
Rec	eipts / Expenses		WWF						920900						
			Tax Red	ductions					9309						
			Tax Cre	edits					9329						
			Turnove	er / Tax Chargea	able u/s 113 @0.2%				923152						
			Turnove	er / Tax Chargea	able u/s 113 @0.25%				923163						
			Turnove	er / Tax Chargea	able u/s 113 @0.5%				923155						
			Turnove	er / Tax Chargea	able u/s 113 @1.25%				923160						
			Income	e / Super Tax C	hargeable				923181						
			Differer	nce of Minimur	m Tax Chargeable on	Electricity E	Bill u/s 235		923193						
			Differer	nce of Minimur	m Tax Chargeable u/s	s 113			923194	ļ.					
			Differer	nce of Minimur	m Tax Chargeable u/s	s 236C (2)(Pr	oviso)		923189						
			Adjustn	ment of Minimu	um Tax Paid u/s 113 i	n earlier Yea	r(s)		923198						
			Differer	nce of Minimur	m Tax Chargeable u/s	s 148(8) / 153	(3)(b) / 152(2A)(b)		923192	!					
			Refund	Adjustment o	f Other Year(s) again	st Demand o	f this Year		92101						
			Withho	Iding Income 1	Гах				9201						
			Advanc	ce Income Tax					9202						
			Advanc	ce Income Tax	u/s 147(A)				92022						
			Admitte	ed Income Tax					9203						
			Deman	ded Income Ta	x				9204						
			Refund	lable Income T	ax				9210						

Employment									(	Calculate	Import Prev	ious Returr
Property			Descri	iption		Cod	de	Amount				Action
Business		Personal Expenses	,			7089	)					
Capital Assets		Rent				7051						
Other Sources		Rates / Taxes / Charg				7052						
Foreign Sources / Agric	culture	Vehicle Running / Ma	aintenence			7055	5					
		Travelling				7056	5					
Tax Chargeable / Paym	ents	Electricity				7058	3					
Personal Assets / Liabil Receipts / Expenses	lities /	Water				7059	)					
		Gas				7060	)					
Personal Expenses		Telephone				7061						
Personal Assets / Liabil		Asset Insurance / Se	curity			7066	5					
Reconciliation of Net As	ssets	Medical				7070	)					
		Educational				7071						
		Club				7072	2					
		Functions / Gathering	gs			7073	3					
		Donation, Zakat, Ann	nuity, Profit on Debt, Life	Insurance Pr	emium, etc.	7076	;					
		Other Personal / Hou	usehold Expenses			7087	,					
		Contribution in Exper	nses by Family Member	s		7088	}					

Data	Amortization	Deprecia	ation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachmer	nt A	Attribute	Verification				
▶ Emp	loyment											C	alculate	Import Prev	ious Return
▶ Prop	erty				Desc	ription			Code	Aı	mount				Action
▶ Busi	ness		Agricul	Itural Property					7001						+
▶ Capi	ital Assets		Comm	ercial, Industrial,	, Residential Property	(Non-Busines	ss)		7002						+
▶ Othe	er Sources		Busine	ess Capital					7003						+
Fore	ign Sources / Agri	culture	Equipn	ment (Non-Busin	ess)				7004						
			Animal	l (Non-Business)	)				7005						
	Chargeable / Payn onal Assets / Liab		Investr Fund /	ment (Non-Busin Instrument / Pol	ess) (Account / Annuit icy / Share / Stock / U	ty / Bond / Ce nit, etc.)	eposit /	7006						+	
Rece	eipts / Expenses	illues /	Debt (N	Non-Business) (/	Advance / Debt / Depo	sit / Prepaym	ent / Receivable / Sec	urity)	7007						+
Pers	Personal Expenses Motor Vehicle (Non-Business)														+
Pers	onal Assets / Liabi	ilities	Precio	us Possession					7009						+
Reco	onciliation of Net A	ssets	Housel	hold Effect					7010						
			Person	nal Item					7011						
			Cash (	(Non-Business)					7012						
			Any Ot	ther Asset					7013						+
			Assets	s in Others' Name	е				7014						+
			Total A	Assets inside P	akistan				7015						
			Assets	s held outside Pa	kistan				7016						+
			Capital	l or voting rights	in foreign company				7018						+
			Total A	Assets held out	side pakistan				7020						
			Total A	Assets					7019						
			Credit Overdr	(Non-Business) raft / Payable)	(Advance / Borrowing	/ Credit / Dep	oosit / Loan / Mortgage	/	7021						+
			Total L	Liabilities					7029						

Data	Amortization	Deprecia	tion	Minimum Tax	Option out of PTR	Payment	Company Director	Attach	ment	Attribute	Verification				
▶ Emp	oloyment												Calculate	Import Prev	ious Retu
▶ Prop	perty				Desc	ription			Code	. A	mount				Action
▶ Busi	iness		Net A	Assets Current Y	ear				70300	1					
▶ Capi	ital Assets		Net A	Assets Previous	Year				70300						
	er Sources		Incre	ease / Decrease i	n Assets				70300	3					
Fore	eign Sources / Agri	culture	Inflo						7049						
				<u>.</u>	er Return for the year	•			7031						
	Chargeable / Payn				er Return for the year				7032						
Pers Rece	sonal Assets / Liab eipts / Expenses	ilities /		ne Attributable to / Fixed Tax	Receipts, etc. Declar	ed as per Reti	urn for the year subjec	to	7033						
Pers	onal Expenses		Adjus	stments in Income	Declared as per Ret	turn for the yea	ar		7034						
Pers	onal Assets / Liab	ilities	Forei	ign Remittance					7035						
Reco	onciliation of Net A	ation of Net Assets Inheritance							7036						
			Gift						7037						
			Gain	on Disposal of As	ssets, excluding Capi	tal Gain on Im	movable Property		7038						
			Other	rs					7048						
			Outfl	lows					7099						
			Perso	onal Expenses					7089						
			Gift						7091						
			Loss	on Disposal of As	ssets				7092						
			Other						7098						
				conciled Amoun					70300						
			Asset	ts Transferred / S	old / Gifted / Donated	during the ye	ar		70300	4					
Data	Amortization	Depreciat	tion	Minimum Tax	Option out of PTR	Payment	Company Director	Attachm	ent /	Attribute	Verification				
													Import Previ	ous Return	Calcula
		De	escriptio	on		Code	WDV (BF)		Remainin	g Useful Yea	irs	Extent of Use	Amort	tization	Action
Intangi						3305									+
	diture providing Lo		dvantaç	ge / Benefit		330516									
Pre-Co	ommencement Ex	penditure				3306									

													Import Previous	Return	Calculate
	Description		Code	WDV (BF)	Deletion	Addition (I Pakist	Jsed in an)	Extent	of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Building (all types)			3302							, ,					
Ramp for Disabled P	ersons		330204												
Plant / Machinery (no	t Otherwise specifie	d)	330301												
Computer Hardware manufacture of IT pro		oment used in	330302												
Furniture (including f	ttings)		330303												
Technical / Professio	nal Books		330304												
Below ground installa	tions of mineral Oil o	concerns	330305												
Offshore Installations	of mineral Oil conce	erns	330306												
Office Equipment			330307												
Machinery / Equipme	nt eligible for 1st Yea	ar Allowance	330308												
Motor Vehicle (not pl	ring for hire)		33041												
Motor Vehicle (plying	for hire)		33042												
Ships			33043												
Aircrafts / Aero Engir	es		33044												
Data Amortization	Depreciation	Minimum Tax	Option out of P1	330204 330301											
-					-								Import Previous	Return	Calculate
	Descript	tion		Code	Receipts /	Tax Collected	ted /								Action
Import of plastic raw	materials under PCT	heading 39.01 to	39.12 u/s 148	64010081	value	Deducted	r alu	Onlarge	able	income	Taxab	ile ilicome	Onarg	jeable	
Import of Edible Oil u	/s 148 @5.5%			64010161											
Import of Packing Ma	- terial u/s 148 @5.5%	%		64010181											
Payment for Transpo Division II, Part III, 19	ryment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / vision II, Part III, 1st Schedule														
Payment for Other S Division II, Part III, 1s	syment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / vision II, Part III, 1st Schedule														
Payment for Services	u/s 153(1)(b) @1%	64060152													
	u/s 153(1)(b) @2%			64060154											
Payment for Services															

64060185

Payment for Services u/s 153(1)(b) @17.5%

Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Company Directo	or Attachm	nent	Attribute	Verification			
												Ir	nport Previous Return	Calculate
	D	escription		Code	Receipts Value	/ Tax Colle	ected / Deducted / Paid	Tax Chargeable	Attribu	utable Taxab Income	le Tax on A	ttributable Taxable Income	Difference (Option Val <=0)	id if Action
Import	u/s 148 @1%			64010052									,	
Import	u/s 148 @2%			64010054										
Import	u/s 148 @3%			64010056										
Import	u/s 148 @4%			64010058										
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	0%	64060270										
Fee for	Export related S	ervices u/s 153(2	0 1%	64060352										
Export	Proceeds u/s 154	4(1) @1%		64070054										
Foreigr	Indenting Comm	nission u/s 154(2)		64070151										
		to exporter u/s 1		64070152										
Sale Pr 154(3A		ds by industrial u	ndertaking u/s	64070153										
Contrac	ct Payments to in	direct exporter u/	s 154(3B)	64070154										
	Proceeds u/s 154			64070155										
Commi @12%		on petroleum prod	ducts u/s 156A	64090151										
Commi @12%		on petroleum prod	ducts u/s 156A	64090151										
Brokera	age / Commission	n u/s 233 @8%		64120066										
Brokera	age / Commission	n u/s 233 @10%		64120070										
Brokera	age / Commission	n u/s 233 @12%		64120074										
Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Company Director	Attachme	nt A	ttribute	Verification			
	CPR No.	D	ate	An	nount Code		De	escription			Amount	Ta	ax Year	+
No reco	No records found.													
							Head Wise Sumr	mary						
				Head of Acco	ount							Account	t	
No records found.														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
						Share Holder's Nar	ne						
	Registratio	n No.		Proprietor/Me	mber/Patner N	Name		% in Capit	tal	Capital Amount		+	
No re	cords found.												
						14 <4 b	Þ1						
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
	Code					De	scription					Action	n:
	3000	Final Ac	counts			0 record(s) found						+	
Data	A i' i'	December	Main T	Outine and of PTP	D			Auch	Verification				
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Pusin	ess Sector-1		Attrik	outes					V	/alue		Action	
	ess Sector-1										+	0	
	ess Sector-3										-	0	
	ess Sector-4											0	
Busine	ess Sector-5										+	0	
No. of	children for whom	EductionI Fee is p	paid										
Reside	ence Status										+	0	
Specia	al Tax Rate for Divi	dend covered und	ler ADDT										
Specia	al Tax Rate for Roy	alty / Fee for Tech	nical Services cov	ered under ADDT									
Specia	al Tax Rate for Pay	ment for Goods, S	Services, Contracts	, Rent, etc. to a Non-Re	sident covered	d under ADDT							
Specia	al Tax Rate for Pro	fit on Debt to a No	n-Resident covere	d under ADDT									
Avera	ge Tax Rate for En	nployment Termina	ation Benefits u/s 1	2(6)									
Releva	ant Tax Rate for Sa	alary Arrears u/s 1	2(7)										
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
I, solemnly	declare that to the	, CNIC No. best of my knowl	edge & belief the ir							me Tax Ordinance, 2001) of the Taxpayer nam come Tax Ordinance, 2001 & Income Tax Rule			0
,		Verify Pin		ŭ									

## Part-II-O Electronic Return for Salaried Individuals for Tax Year 2019

Edit	☐ Save		Cancel	Print						
	Task	114(1) (Retu	urn of Income fo	or a person deriving income only from sala	ary and other sources where sala +			Transa	ction Date	
	Name							Regist	tration No.	
	Period		- "	Tax Year 2019 Valid Upto	Due Date	Do	ocument Date	Submissi	on Date: *	
Data	Payment	Attribute	Verification							
▼ Emr	oloyment									Calcula
Sala	ary			Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Oth	er Sources		Income fro	m Salary		1000				
▶ Fore	eign Sources / A	Agriculture	Pay, Wages	or Other Remuneration (including Arrea	ars of Salary)	1009				
▶ Tax	Chargeable / Pa	ayments	Allowances	(including Flying / Submarine Allowance	e)	1049				
	sonal Assets / L		Expenditure	Reimbursement		1059				
Rec	eipts / Expense	S	Value of Pe	rquisites (including Transport Monetizati	on for Civil Servants)	1089				
				eu of or in Addition to Pay, Wages or Oth nt Termination Benefits)	ner Remuneration (including	1099				
Data	Payment	Attribute	Verification							
▶ Emp	oloyment									Calcula
	er Sources			Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Rece	eipts / Deduction	ns	Income / (L	oss) from Other Sources		5000				
▶ Fore	eign Sources / A	griculture	Receipts fr	om Other Sources		5029				
	Chargeable / Pa	-	Yield on Bel Account	hbood Certificates / Pensioner's Benefit	Account / Shuhada Family Benefit	5003041				
	sonal Assets / Li eipts / Expenses		Profit on De	bt (Interest, Yield, etc)		5003				
			Other Recei	ipts		5028				
			Annuity / Pe	ension		5007				
				n value of immovable property determine the authority registering or attesting the		5018				

_	Payment	Attribute	Verification							
▶ Empl	loyment									Calculate
	r Sources	A		Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	ign Sources / A	Agriculture	Foreign Inco	ome	6	6000				
	gn Sources									
Agric	ulture									
Tax C	Chargeable / P	ayments								
Perso Rece	onal Assets / L ipts / Expense	Liabilities / es								
Data	Payment	Attribute	Verification							
▶ Emp	loyment									Calculat
Other	er Sources			Description		Code	Amount			Action
▼ Fore	ign Sources / /	Agriculture	Agriculture	Income		6100				
Forei	ign Sources									
Agric	ulture									
▶ Tax (	Chargeable / F	Payments								
Pers	onal Assets / L									
Rece	eipts / Expense	Liabilities / es								
Rece Data	Payment	Liabilities / es Attribute	Verification							
Data	Payment	es	Verification							Calcula
Data • Empl	Payment	es	Verification	Description		Code	Total	Inadmissible	Admissible	Calcula
Data  Empl Othe	Payment loyment r Sources	es Attribute		Description e Allowances		Code 9009	Total	Inadmissible	Admissible	
Data  Empl  Othe  Forei	Payment loyment r Sources	Attribute Agriculture		e Allowances			Total	Inadmissible	Admissible	
Data  Empl Othe Forei	Payment loyment r Sources ign Sources / A	Attribute  Agriculture  Payments	Deductible Zakat u/s 6	e Allowances		9009	Total	Inadmissible	Admissible	
Data  Empl Othe Forei  Tax C	Payment loyment r Sources ign Sources / A Chargeable / P	Attribute  Agriculture  Payments	Deductible Zakat u/s 6	e Allowances		9009 9001	Total	Inadmissible	Admissible	
Data  Empl Othe Forei Tax (  Dedu	Payment loyment r Sources ign Sources / / Chargeable / P	Attribute  Agriculture  Payments	Deductible Zakat u/s 60 Profit on De	e Allowances 60 ebt etc. u/s 60C		9009 9001 9007	Total	Inadmissible	Admissible	
Data  Empl Othe Forei Tax C  Dedu Tax F  Tax C	Payment loyment r Sources ign Sources / A Chargeable / P	Attribute  Agriculture  Payments	Deductible Zakat u/s 60 Profit on De	e Allowances 60 ebt etc. u/s 60C al Expenses u/s 60D		9009 9001 9007 9008	Total	Inadmissible	Admissible	
Data  Data  Data  Othe  Forei  Tax C  Dedu  Tax F  Tax C  Adjus  Final	Payment Paymen	Agriculture Payments Ices	Deductible Zakat u/s 60 Profit on De	e Allowances 60 ebt etc. u/s 60C al Expenses u/s 60D		9009 9001 9007 9008	Total	Inadmissible	Admissible	
Data  Data  Data  Othe  Forei  Tax C  Dedu  Tax F  Tax C  Adjus  Final  Avera	Payment Payment Payment r Sources ign Sources / / Chargeable / P ctible Allowan Reductions Credits stable Tax / Fixed / Minin	Agriculture Payments Ices	Deductible Zakat u/s 60 Profit on De	e Allowances 60 ebt etc. u/s 60C al Expenses u/s 60D		9009 9001 9007 9008	Total	Inadmissible	Admissible	

Data Payment Attribute	Verification					
Employment	Verification					Calculate
Other Sources	Description	Code			Amount	Action
	Tax Reductions	9309			7 1110 0111	7 1011011
Foreign Sources / Agriculture	Tax Reduction for Full Time Teacher / Researcher	9302				
<ul> <li>Tax Chargeable / Payments</li> </ul>						
Deductible Allowances						
Tax Reductions						
Tax Credits						
Adjustable Tax						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax						
Computations						
Personal Assets / Liabilities / Receipts / Expenses						
Personal Assets / Liabilities / Receipts / Expenses  Data Payment Attribute	Verification					
Receipts / Expenses	Verification	_				Calculate
Receipts / Expenses  Data Payment Attribute	Verification Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Calculate Action
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources		Code 9329	Eligible Amount	Ineligible Amount	Tax Credit	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture	Description		Eligible Amount	Ineligible Amount	Tax Credit	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture  Tax Chargeable / Payments	Description Tax Credits	9329	Eligible Amount	Ineligible Amount	Tax Credit	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture  Tax Chargeable / Payments  Deductible Allowances	Description  Tax Credits  Tax Credit for Charitable Donations u/s 61	<b>9329</b> 9311	Eligible Amount	Ineligible Amount	Tax Credit	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture  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	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture  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	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture  Tax Chargeable / Payments  Deductible Allowances  Tax Reductions  Tax Credits  Adjustable Tax	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	
Receipts / Expenses  Data Payment Attribute  Employment  Other Sources  Foreign Sources / Agriculture  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	
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  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	

Data Payment Attribute	Verification					
▶ Employment						Calculate
▶ Other Sources	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Foreign Sources / Agriculture	Adjustable Tax	640000				
▼ Tax Chargeable / Payments	Salary of Federal Government Employees u/s 149	64020001				
Deductible Allowances	Salary of Provincial Government Employees u/s 149	64020002				
Tax Reductions	Salary of Corporate Sector Employees u/s 149	64020003				
Tax Credits	Salary of Other Employees u/s 149	64020004				
Adjustable Tax	Directorship Fee u/s 149(3)	64020005				
Final / Fixed / Minimum /	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)	64100301				+
Personal Assets / Liabilities /	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
Receipts / Expenses	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 amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905				

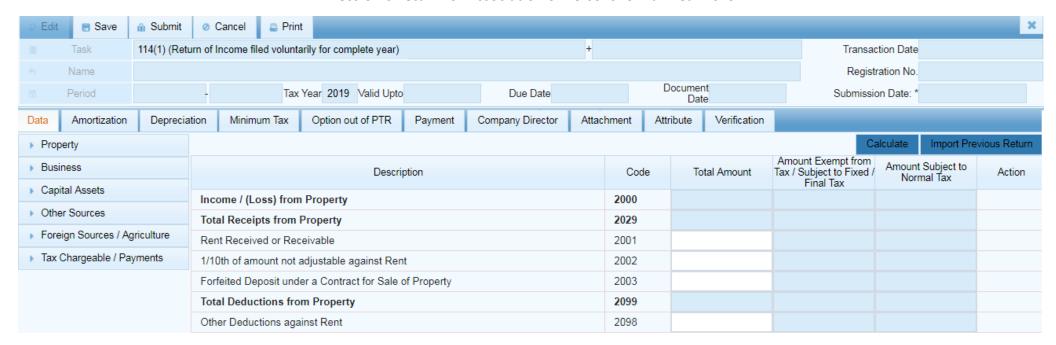
Data Payment Attribute	Verification					
► Employment						Calculate
▶ Other Sources	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Foreign Sources / Agriculture	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
▼ Tax Chargeable / Payments	Dividend u/s 150 @7.5%	64030052				
Deductible Allowances	Dividend u/s 150 @10%	64030053				
Tax Reductions	Dividend u/s 150 @12.5%	64030054				
Tax Credits	Dividend u/s 150 @15%	64030055				
	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				

► Employment							Calculat
Other Sources	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Sources / Agricultur	Income from Salary	1	1000				
<ul> <li>Tax Chargeable / Payments</li> </ul>	Income / (Loss) from Other Sources	į	5000				
Deductible Allowances	Foreign Income	(	6000				
Tax Reductions	Agriculture Income	(	6100				
Tax Credits	Total Income	Ç	9000				
Adjustable Tax	Deductible Allowances	Ç	9009				
Final / Fixed / Minimum /	Taxable Income	Ç	9100				
Average / Relevant / Reduce Tax	Tax Chargeable	Ç	9200				
	Normal Income Tax	Ç	920000				
Computations	Final / Fixed / Minimum / Average / Relevant / Reduced Inco	ome Tax	920100				
Personal Assets / Liabilities Receipts / Expenses	Tax Reductions	ç	9309				
	Tax Credits	ç	9329				
	Income / Super Tax Chargeable	ç	923181				
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso	o) 9	923189				
	Refund Adjustment of Other Year(s) against Demand of this	Year 9	92101				
	Withholding Income Tax	ç	9201				
	Advance Income Tax	ç	9202				
	Advance Income Tax u/s 147(A)	ç	92022				
	Admitted Income Tax	Ş	9203				
	Demanded Income Tax	9	9204				
	Refundable Income Tax	ç	9210				
Data Payment Attribu	Verification						
▶ Employment							Calcula
Other Sources	Description	Code	le	Amount			Action
Foreign Sources / Agricultur	Net Assets Current Year	703001					
Tax Chargeable / Payments	Not Assets Pravious Vaar	703002					
	Increase / Decrease in Assets	703003					
Personal Assets / Liabilities Receipts / Expenses	Inflows	7049					
Net Assets	Outflows	7099					
	Unreconciled Amount	703000					

Data	Payment At	ttribute	Verification						
	CPR No.		Date	Amount Code	Description	Amount	Tax Year		F.
No reco	ords found.								
					Head Wise Summary				
				Head of Account			Account		
No reco	ords found.								
Data	Payment A	Attribute	Verification						
				Attributes		Value		Α	ction
Reside	ence Status							+	0
Averaç	ge Tax Rate for Em	ployment	Termination Bene	fits u/s 12(6)					
Releva	ant Tax Rate for Sa	alary Arrea	ars u/s 12(7)						
No. of	children for whom	Eduction	Fee is paid						
Data	Payment At	ttribute	Verification						
I, solemnly	declare that to the		ıy knowledge & be	, as Self / Member of Association of the information given in this Return / Statement	of Persons / Representative (as defined in t is correct & complete in accordance with				
		Verify I	rin						

Part-II-O

Electronic Return for Association of Persons for Tax Year 2019



Data	Amortization	Deprecia	ation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachmen	t At	tribute	Verification				
▶ Prop	erty												Calculate	Import Pre	vious Return
▼ Busi					Desc	ription			Code	Tota	l Amount	Amount Exempt fro Tax / Subject to Fixe / Final Tax	, Amou	nt Subject to rmal Tax	Action
	ufacturing / Trading	g Items	Inco	me / (Loss) from	Business				3000						
	Other Revenues  Management, Administrative,			Revenue (excludi ount, Freight Ou		I Excise, Bro	kerage, Commission	,	3029						
	ng & Financial Exp		Gros	ss Revenue (excl	uding Sales Tax, Fed	eral Excise)			3009						
	missible / Admissil	ole	Selli	ng Expenses (Fr	eight Outward, Broke	rage, Comm	ission, Discount, etc.	)	3019						
	uctions		Cost	t of Sales / Servic	ces				3030						
	stments		Ope	ning Stock					3039						
	ness Assets / Equi ilities	ty /	Net I	Purchases (exclu	ding Sales Tax, Fede	ral Excise)			3059						
			Sala	ries / Wages					3071						
	ital Assets		Fuel						3072						
▶ Othe	er Sources		Powe	er					3073						
▶ Fore	eign Sources / Agri	culture	Gas						3074						
▶ Tax	Chargeable / Payn	nents	Store	es / Spares					3076						
			Repa	air / Maintenance					3077						
			Othe	er Direct Expenses					3083						
			Acco	ounting Amortization	on				3087						
			Acco	ounting Depreciation	on				3088						
			Clos	ing Stock					3099						
				ss Profit / (Loss)					3100						

Data	Amortization	Depreciati	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Prop	perty		•						_	Ca	alculate	Import Prev	rious Return
▼ Busi				Descript	tion		Code	To	otal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norr	Subject to nal Tax	Action
	ufacturing / Tradin	g Items	Other Revenues				3129						
Othe	er Revenues		Fee for Technical / Pr	ofessional Services			3101						
	agement, Adminis ng & Financial Exp		Accounting Gain on S	ale of Intangibles			3115						
	missible / Admissil		Accounting Gain on S	ale of Assets			3116						
	uctions	DIC .	Others				3128						
Adju	stments												
	ness Assets / Equi ilities	ity /											
▶ Capi	ital Assets												
▶ Othe	er Sources												
▶ Fore	eign Sources / Agri	culture											
▶ Tax	Chargeable / Payr	ments											

Data	Amortization	Deprecia	ation Minimum Tax	Option out of PTR	Payment	Company Director	Attachme	ent /	Attribute	Verification				
▶ Pro	perty										C	alculate	Import Prev	ious Return
▼ Bus				Descri	ption			Code	Tota	I Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norr	Subject to nal Tax	Action
	nufacturing / Trading	g Items	Management, Adm	inistrative, Selling & Fi	nancial Expe	nses	3	199						
	er Revenues		Rent				3	151						
	nagement, Administ ing & Financial Exp		Rates / Taxes / Cess	3			3	152						
	dmissible / Admissib		Salaries / Wages / P	erquisites / Benefits			3	154						
	ductions	DIE	Traveling / Conveya	nce / Vehicles Running /	Maintenance		3	155						
Adju	ustments		Electricity / Water / 0	Gas		3	158							
Bus	iness Assets / Equi	ity /	Communication				3	162						
Liab	pilities		Repair / Maintenanc	е			3	165						
▶ Cap	oital Assets		Stationery / Printing	/ Photocopies / Office S	upplies		3	166						
▶ Oth	er Sources		Advertisement / Pub	licity / Promotion			3	168						
▶ Fore	eign Sources / Agri	culture	Insurance				3	170						
	: Chargeable / Payn		Professional Charge	s			3	171						
	,		Profit on Debt (Finar	ncial Charges / Markup /	Interest)		3	172						
			Brokerage / Commis	sion			3	178						
			Other Indirect Exper	ises			3	180						
			Irrecoverable Debts	Written off			3	186						
			Obsolete Stocks / St	tores / Spares / Fixed As	sets Written o	off	3	187						
			Accounting (Loss) o	n Sale of Intangibles			3	195						
			Accounting (Loss) o	n Sale of Assets			3	196						
			Accounting Amortiza	ation			3	197						
			Accounting Deprecia	ation			3	198						
			Accounting Profit /	(Loss)			3	200						

Data	Amortization	Deprecia	ation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachmer	nt Attr	ibute Verificat	ion			
▶ Pro	perty							-		-		Calculate	Import Prev	ious Return
▼ Bus	iness				Desc	ription			Code	Total Amount	Amount Exempt from Tax / Subject to Fixe / Final Tax	Arrioui	nt Subject to rmal Tax	Action
Man	nufacturing / Tradin	g Items	Inadn	nissible Deducti	ons				3239		T T III TOX			
Othe	er Revenues		Add E	Backs u/s 29(2) P	rovision for Doubtful D	ebts			3201					
	nagement, Adminis ing & Financial Exp		Add E	Backs Provision fo	or Obsolete Stocks / S	tores / Spares	/ Fixed Assets		3202					
	Imissible / Admissil		Add E	Backs Provision fo	or Diminution in Value	of Investment			3203					
Ded	luctions	oic .		Backs u/s 21(i) Pr pitalized	ovision for Reserves /	Funds / Amou	unt carried to Reserves	s / Funds	3204					
	ustments		Add E	Backs u/s 21(a) C	ess / Rate / Tax levied	on Profits / G	ains		3205					
	iness Assets / Equi pilities	ity /	Add E	Backs u/s 21(b) A	mount of Tax Deducte	d at Source			3206					
	oital Assets		Add E Paid	Backs u/s 21(c) P	ayments liable to Ded	uction of Tax a	t Source but Tax not D	educted /	3207					
▶ Oth	er Sources		Add E	Backs u/s 21(d) E	ntertainment Expendit	ure above pre	scribed limit		3208					
▶ Fore	eign Sources / Agri	culture	Add E	Backs u/s 21(e) C	ontributions to Unreco	gnized / Unap	proved Funds		3209					
	Chargeable / Payr			Backs u/s 21(f) Co cat source	ontributions to Funds r	not under effec	tive arrangement for d	leduction	3210					
			Add E	Backs u/s 21(g) F	ine / Penalty for violati	on of any law	/ rule / regulation		3211					
			Add E	Backs u/s 21(h) P	ersonal Expenditure				3212					
				Backs u/s 21(j) Pr AOP to its meml		je / Commissi	on / salary / remunerat	ion Paid	3213					
					penditure under a sing gh prescribed mode	gle Account he	ead exceeding prescrib	oed	3215					
			Add E mode		Salary exceeding pres	ribed amount	not paid through pres	cribed	3216					
			Add E	Backs u/s 21(n) C	apital Expenditure				3217					
			Add E	Backs u/s 67(1) E	xpenditure attributable	to Non-Busin	ess Income		3218					
			Add E Years		iabilities allowed Previ	ously as dedu	ction not Paid within th	ree	3219					
			Add E	Backs u/s 28(1)(b	) Lease Rental not ad	missible			3220					
					ales promotion, adver acturers exceeding pr		oublicity expenses of		3224					
			Add E	Backs Tax Gain o	n Sale of Intangibles				3225					
			Add E	Backs Tax Gain o	n Sale of Assets				3226					
			Add E	Backs Pre-Comm	encement Expenditure	e / Deferred Co	ost		3230					
			Other	Inadmissible De	ductions				3234					
			Add E	Backs Accounting	(Loss) on Sale of Inta	ngibles			3235					
			Add E	Backs Accounting	(Loss) on Sale of Ass	ets			3236					
			Add E	Backs Accounting	Amortization				3237					
			Add E	Backs Accounting	Depreciation				3238					

			Admissible Deduction	ons				3259					
			Accounting Gain on S	Sale of Intangibles				3245					
			Accounting Gain on S	Sale of Assets				3246					
			Tax Amortization for 0	Current Year				3247					
			Tax Depreciation / Init	tial Allowance for Curr	ent Year			3248					
			Pre-Commencement	Expenditure / Deferred	d Cost			3250					
			Other Admissible Dec	ductions				3254					
			Tax (Loss) on Sale of	Intangibles				3255					
		'	Tax (Loss) on Sale of	Assets				3256					
		Unabsorbed Tax Amortization for Previous Years Unabsorbed Tax Depreciation for Previous Years											
			Unabsorbed Tax Dep	reciation for Previous	Years			3258					
Data	Amortization	Depreciatio	n Minimum Tax	Option out of PTR	Payment	Company Director	Attachme	nt Att	ribute	Verification			
▶ Prop	perty										Ca	alculate Import Pi	evious Return
▼ Busi	siness			Desc	ription			Code	То	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	nufacturing / Tradino er Revenues	-	Income / (Loss) from I Allowance / Amortizat	Business before adjust ion for current / previo	ment of Admi	ssible Depreciation / In	itial	3270			I IIIdi Tax		
Mana	nagement. Administ	tratic o						327013					
		rauve.	Unadjusted (Loss) fro	m Business for 2013				32/013					
	Management, Administrative, Selling & Financial Expenses Unadjusted (Loss) from Business for 2013 Unadjusted (Loss) from Business for 2014							327013					
Inadmissible / Admissible Unadjusted (Loss) from Business for 2015													
Inadi Dedu	ing & Financial Exp dmissible / Admissib ductions	penses	Unadjusted (Loss) fro	m Business for 2014 m Business for 2015				327014					
Inadi Dedu Adju	ing & Financial Exp dmissible / Admissit ductions ustments	penses	Unadjusted (Loss) fro Unadjusted (Loss) fro	m Business for 2014 m Business for 2015 m Business for 2016				327014 327015					
Inadi Dedu Adju	ing & Financial Exp dmissible / Admissib ductions	penses	Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro	m Business for 2014 m Business for 2015 m Business for 2016 m Business for 2017				327014 327015 327016					
Inadi Dedu Adju Busii Liabi	ing & Financial Exp dmissible / Admissib ductions ustments iness Assets / Equi	penses	Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro	m Business for 2014 m Business for 2015 m Business for 2016 m Business for 2017				327014 327015 327016 327017					
Inadi Dedu Adju Busii Liabi	ing & Financial Exp dmissible / Admissib ductions ustments iness Assets / Equi pilities	penses	Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro	m Business for 2014 m Business for 2015 m Business for 2016 m Business for 2017				327014 327015 327016 327017					
Inadi Dedu Adju Busii Liabi Capi	ing & Financial Exp dmissible / Admissib ductions ustments iness Assets / Equi bilities	nenses ple ty /	Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro Unadjusted (Loss) fro	m Business for 2014 m Business for 2015 m Business for 2016 m Business for 2017				327014 327015 327016 327017					

Data Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property									Ca	Iculate Import Prev	vious Return
▼ Business			Descri	ption		Cod	le	Amount			Action
Manufacturing / Trading	ltems	Total Assets				3349					
Other Revenues		Land				3301					
Management, Administ	rative	Building (all types)				3302					
Selling & Financial Exp		Plant / Machinery / Eq	uipment / Furniture (in	cluding fittings	s)	3303					
Inadmissible / Admissib	ole	Advances / Deposits /	Prepayments			3312					
Deductions		Stocks / Stores / Spare	es			3315					
Adjustments		Cash / Cash Equivaler	nts			3319					
Business Assets / Equit Liabilities	ty /	Other Assets				3348					
		Total Equity / Liabilit	ies			3399					
Capital Assets		Capital				3352					
<ul> <li>Other Sources</li> </ul>		Long Term Borrowings	/ Debt / Loan			3371					
Foreign Sources / Agric	culture	Trade Creditors / Paya	ibles			3384					
▶ Tax Chargeable / Paym	nents	Other Liabilities				3398					
Data Amortization	Depreciati	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property								-		alculate Import Pre	vious Return
▶ Business			Description	on		Code		Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
<ul> <li>Capital Assets</li> </ul>		Gains / (Loss) from Ca	apital Assets			4000			T III TUSK		
Capital Gains / (Loss)											
Long Term											
Short Term											
<ul> <li>Other Sources</li> </ul>											
Foreign Sources / Agri	culture										
▶ Tax Chargeable / Payn											

Data	Amortization	Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachmer	nt A	Attribute	Verification				
▶ Prope	erty											alculate	Import Pre	vious Return
▶ Busin				Desc	ription			Code	То	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norm	Subject to nal Tax	Action
	al Assets		Consideration Receive	ed on Disposal of Secu	urities held Lor	ng Term		4006						
	al Gains / (Loss)		Cost of Acquisition of	Securities including Ar	ncillary Expens	ses held Long Term		4016						
Long	Term		Net Gain / (Loss) on	Securities held long	term			4017						
Short	Term													
▶ Other	r Sources													
▶ Forei	gn Sources / Agri	culture												
▶ Tax C	Chargeable / Payn													
	margeable / Fayi	nents												
Data	Amortization	nents Depreciat	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachmer	nt A	Attribute	Verification				
_	Amortization		ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachmer	nt A	Attribute	Verification	Ca	alculate	Import Pre	vious Return
Data  ▶ Prope  ▶ Busin	Amortization erty		ion Minimum Tax	·	Payment	Company Director	Attachmer	nt A		Verification tal Amount	Canount Exempt from Tax / Subject to Fixed / Final Tax	Amount	Import Pre Subject to nal Tax	vious Return Action
Data  ▶ Prope ▶ Busin ▼ Capit	Amortization erty			·	ription		Attachmer				Amount Exempt from Tax / Subject to Fixed /	Amount	Subject to	
Data  ▶ Prope  ▶ Busin  ▼ Capita	Amortization erty ness tal Assets al Gains / (Loss)		Consideration Receive	Desc	ription urities held Sh	ort Term	Attachmen	Code			Amount Exempt from Tax / Subject to Fixed /	Amount	Subject to	
Data  ▶ Prope ▶ Busin ▼ Capit	Amortization erty ness tal Assets al Gains / (Loss)		Consideration Receive	Desc ed on Disposal of Secu	ription urities held Sh ncillary Expens	ort Term	Attachmer	Code 4026			Amount Exempt from Tax / Subject to Fixed /	Amount	Subject to	
Data  ▶ Prope  ▶ Busin  ▼ Capita	Amortization erty ness tal Assets al Gains / (Loss) Term		Consideration Receive	Desc ed on Disposal of Secu Securities including Ar	ription urities held Sh ncillary Expens	ort Term	Attachmer	Code 4026 4036			Amount Exempt from Tax / Subject to Fixed /	Amount	Subject to	
Data  Prope  Busin  Capit  Capit  Long  Short	Amortization erty ness tal Assets al Gains / (Loss) Term		Consideration Receive	Desc ed on Disposal of Secu Securities including Ar	ription urities held Sh ncillary Expens	ort Term	Attachmer	Code 4026 4036			Amount Exempt from Tax / Subject to Fixed /	Amount	Subject to	

▶ Tax Chargeable / Payments

Data	Amortization	Depreciation	n Minimum Tax	Option out of PTR	Payment	Company	Director	Attachment	Attr	ribute	Verification				
▶ Prope	erty											С	alculate	Import Pre	vious Return
▶ Busin				Des	cription				Code	Tot	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norn	Subject to nal Tax	Action
▶ Capit	tal Assets		Income / (Loss) fron	Other Sources					5000			Tilla lax			
<ul><li>Other</li></ul>	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 Land or Building					5005						
			Rent from lease of Bu	ilding with Plant and M	1achinery				5006						
Annuity / Pension									5007						
Difference in value of immovable property determined under section 68 and v by the authority registering or attesting the transfer u/s 111(4)(c)									5018						
			Deductions from Ot	her Sources					5089						
			Other Deductions						5088						
Data	Amortization	Depreciation	on Minimum Tax	Option out of PTR	Payment	Company	Director	Attachment	Attı	ribute	Verification				
▶ Prope	erty		'									С	alculate	Import Pre	vious Return
▶ Busin	ness			Description				Code		Tot	tal Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Norn	Subject to nal Tax	Action
▶ Capit	tal Assets		Foreign Income				6000					rinai iax			
▶ Other	r Sources														
▼ Forei	ign Sources / Agri	culture													
Forei	gn Sources														
Agric	ulture														
▶ Tax (	Chargeable / Payr	nents													
Data	Amortization	Depreciation	n Minimum Tax	Option out of PTR	Payment	Company	Director	Attachment	Attr	ribute	Verification				
▶ Prope	erty											C	alculate	Import Pre	vious Return
▶ Busin	ness			Description				Code			Amount				Action
▶ Capit	tal Assets		Agriculture Income				61	100							
							92	291							
	▼ Foreign Sources / Agriculture														
	gn Sources														
Agricu	ulture														
▶ Tax C															

Data	Amortization	Depreciation	n Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Prop	erty		_						_		Calculate	Import Pre	vious Return
▶ Busir	ness			Descrip	otion		Cod	е	Total	Inadmissible	Admi	ssible	Action
▶ Capit	tal Assets		Deductible Allowand				9009						
▶ Othe	r 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	ctible Allowances												
Tax F	Reductions												
Tax C	Credits												
Adjus	stable Tax												
	/ Fixed / Minimun age / Relevant / R												
Com	putations												
Data	Amortization	Depreciatio	n Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Prop	erty										Calculate	Import Pre	vious Returr
Busir	ness			Description	on		Code				Am	ount	Action
Capit	tal Assets		Tax Reductions				9309						
▶ Othe	r Sources		Tax Reduction for For	eign film makers			9305						
▶ Forei	ign Sources / Agri	culture											
▼ Tax C	Chargeable / Payn	nents											
Dedu	ctible Allowances												
Tax R	Reductions												
Tax C	Credits												
Adjus	stable Tax												
	/ Fixed / Minimum												
	age / Relevant / R	educed											

Data	Amortization	Depreciat	tion Minim	num Tax	Option out of PTR	Payment	Company Director	Attachmen	t Att	ribute	Verification				
▶ Prop	perty		-										Calculate	Import Pre	vious Return
▶ Busi	iness				Desc	ription			Code	Elig	ible Amount	Ineligible Amount	Tax	Credit	Action
▶ Cap	ital Assets		Tax Credits	s					9329						
▶ Othe	er Sources		Tax Credit fo	for Charitabl	e Donations u/s 61				9311						
	eign Sources / Agri	culture	Tax Credit fo	for Investme	ent in Shares, Sukkuk	s and Life Inst	urance Premium u/s 62		9312						
			Tax Credit fo	for Investme	ent in Health Insurance	e u/s 62A			93121						
	Chargeable / Payr		Tax Credit u	u/s 103					9320						
Ded	uctible Allowances		Tax Credit fo	for Trust / W	elfare Institution / Nor	n-Profit Organ	ization u/s 100C		9323						
Tax	Reductions		Surrender of	of Tax Credit	t on Investments in Sl	nares dispose	d off before time limit		9328						
Tax	Credits														
Adju	ıstable Tax														
	al / Fixed / Minimun rage / Relevant / R														
Com	nputations														

Data Amortization Deprecia	ation Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attrib	oute Ve	rification				
Property									- 0 II I	Calculate	Import Pre	vious Retu
Business		Descrip	otion		Cod	е	Receipts / \	/alue	Tax Collected Deducted	Tax 0	hargeable	Action
Capital Assets	Adjustable Tax				64000	0						
Other Sources	Import u/s 148 @1%				64010	002						
Foreign Sources / Agriculture	Import u/s 148 @2%	,			64010	004						
Tax Chargeable / Payments	Import u/s 148 @3%	•			64010	006						
Deductible Allowances	Import u/s 148 @4%	1			64010	800						
Tax Reductions	Import u/s 148 @4.5	%			64010	009						
Tax Credits	Import u/s 148 @5.5	%			64010	011						
	Import u/s 148 @6%				64010	012						
Adjustable Tax	Payment for Goods,	Services, Contracts, Re	ent, etc. to a N	on-Resident u/s 152(2)	64050	007						
Final / Fixed / Minimum / Average / Relevant / Reduced	Profit on Debt to a No	on-Resident u/s 152(2)			64050	800						+
Tax	Schedule	to a PE of a Non-Reside			04000	009						
Computations	Payment for Contrac 1st Schedule	ts to a PE of a Non-Res	sident u/s 152	(2A)(c) / Division II, Par	t III, 64050	012						
	Payment for Goods u	u/s 153(1)(a) @1%			64060	002						
	Payment for Goods u	u/s 153(1)(a) @1.5%			64060	003						
	Payment for Goods u	u/s 153(1)(a) @2.5%			64060	005						
	Payment for Goods u	u/s 153(1)(a) @4.5%			64060	009						
	Cash Withdrawal from	m Bank u/s 231A			64100	101						+
	Certain Banking Tran	nsactions u/s 231AA			64100	201						+
	Motor Vehicle Regist	tration Fee u/s 231B(1)			64100	301						+
	Motor Vehicle Transf	fer Fee u/s 231B(2)			64100	302						+
	Motor Vehicle Sale u	ı/s 231B(3)			64100	303						+
	Motor Vehicle Leasin	ng u/s 231B(1A) @4%			64100	304						+
	Value of Shares trade	ed by a member of a St	ock exchange	u/s 233A (1)(c)	64120	103						
	Value of Shares trade	ed through a member o	f a Stock exch	ange u/s 233A (1)(a)	64120	101						
	Financing of carry ov	ver trades of Shares u/s	233A (1)(d)		64120	104						
	Value of Shares trade	ed through a member o	f a Stock exch	ange u/s 233A (1)(b)	64120	102						
	Margin Financing, Ma	argin Trading or Securit	ies Lending u/	's 233AA	64120	201						
	Goods Transport Pub	blic Vehicle Tax u/s 234			64130	001						+
	Passenger Transport	t Public Vehicle Tax u/s	234		64130	002						+
	Private Vehicle Tax u	ı/s 234			64130	003						+
	Telephone Bill u/s 23	86(1)(a)			64150	001						+
	Cellphone Bill u/s 23				64150	002						+
	Prepaid Telephone C				64150							+

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 $\rm u/s~236F$	64150603		
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s $236F$	64150604		
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605		
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701		
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702		
Purchase by Retailers u/s 236H	64150801		
Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001		
Purchase / Transfer of Immovable Property u/s 236K	64151101		
Purchase of International Air Ticket u/s 236L	64151201		
Banking transactions otherwise than through cash u/s 236P	64151501		
Education related expenses remitted abroad u/s 236R	64151701		
Advance tax on extraction of minerals u/s 236V	64151904		
Tobacco u/s 236X	64152101		
Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905		

Data	Amortization	Deprecia	ition	Minimum Tax	Option out of PTR	Payment	Company Director	Attach	ment	Attribute	Verification				
▶ Prope	erty												Calculate	Import Pre	evious Return
▶ Busin	ness				Descrip	otion			Code	Red	eipts / Value	Tax Collected Deducted	/ Tax	Chargeable	Action
▶ Capit	tal Assets		Fina	l / Fixed / Minimu	um / Average / Releva	int / Reduced	Tax		640001						
▶ Other	r Sources		Impo	ort u/s 148 @1%				-	6401005	52					
▶ Forei	ign Sources / Agri	culture	Impo	ort u/s 148 @2%					6401005	54					
	Chargeable / Payn		Impo	ort u/s 148 @3%				(	6401005	6					
	ictible Allowances		Impo	ort u/s 148 @4%					6401005	8					
	Reductions		Impo	ort u/s 148 @4.5%					6401005	59					
			Impo	ort u/s 148 @5.5%	5				6401006	51					
	Credits		Impo	ort u/s 148 @6%					6401006	52					
_	stable Tax		Impo	ort u/s 148 @1.75	%				6401008	31					
	/ Fixed / Minimum age / Relevant / R		Impo	ort u/s 148 @2.75	%			6401008	32						
Tax			Impo	ort u/s 148 @4.12	5%				6401008	33					
Comp	putations		Impo	ort of Edible Oil u/s	s 148 @5.5%				6401016	51					
			Impo	ort of Packing Mat	erial u/s 148 @5.5%			(	6401018	81					
			No. o	of imported mobile	phones u/s 148 up to	30\$ @ Rs. 70	0	(	6412004	15					
			No. o	of imported mobile	e phones u/s 148 exce	eding 30\$ up	to 100\$ @ Rs. 730	(	6412004	16					
			No. o	of imported mobile	e phones u/s 148 exce	eding 100\$ up	to 200\$ @ Rs. 930	(	6412004	17					
			No. o	of imported mobile	e phones u/s 148 exce	eding 200\$ up	to 350\$ @ Rs. 970		6412004	18					
			No. o	of imported mobile	phones u/s 148 exce	eding 350\$ up	to 500\$ @ Rs. 3000	- (	6412004	19					
			No. o	of imported mobile	e phones u/s 148 exce	eding 500\$ @	Rs. 5200	- (	6412005	50					
			Divid	lend u/s 150 @7.	5%			- 1	6403005	52					
			Divid	lend u/s 150 @10	%			- (	6403005	53					
			Divid	lend u/s 150 @12	5%				6403005	54					
			Divid	lend u/s 150 @15	%				6403005	55					
			Retu	rn on investment	in sukuks u/s 5AA			- 1	6403009	98					
			Divid	lend to a Non-Res	sident covered under A	DTT u/s 150	/ u/s 5	- (	6403009	9					
				alty / Fee for Tech Schedule	nical Services to a Nor	n-Resident u/s	152(1) / Division IV, Pa	art I,	6405005	51					
					for Construction, Ass on II, Part III, 1st Sche		llation to a Non-Resider	nt	6405005	52					
				ment for Services, st Schedule	Contracts to a Non-Re	esident u/s 15	2(1A)(b) / Division II, Pa	art	6405005	53					
				for Advertisement Schedule	Services to a Non-Re	sident u/s 152	(1A)(c) / Division II, Par	rt III,	6405005	54					
				rance / Reinsuran st Schedule	ce Premium to a Non-	Resident u/s 1	52(1AA) / Division II, Pa	art	6405005	55					
				for Advertisement st Schedule	Services to a Non-Re	sident u/s 152	(1AAA) / Division II, Pa	rt	6405005	56					

Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098
Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100
Payment for Goods u/s 153(1)(a) @1%	64060052
Payment for Goods u/s 153(1)(a) @1.5%	64060053
Payment for Goods u/s 153(1)(a) @2.5%	64060055
Payment for Goods u/s 153(1)(a) @4.5%	64060059
Payment for Services u/s 153(1)(b) @1%	64060152
Payment for Services u/s 153(1)(b) @1.5%	64060153
Payment for Services u/s 153(1)(b) @2%	64060154
Payment for Services u/s 153(1)(b) @10%	64060170
Payment for Services u/s 153(1)(b) @17.5%	64060185
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265
Receipts from Contracts u/s 153(1)(c) @10%	64060270
Fee for Export related Services u/s 153(2) @1%	64060352
Export Proceeds u/s 154(1) @1%	64070054
Foreign Indenting Commission u/s 154(2)	64070151
Sale Proceeds of goods to exporter u/s 154(3)	64070152
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153
Contract Payments to indirect exporter u/s 154(3B)	64070154
Export Proceeds u/s 154(3C)	64070155
Income from property u/s 15(6)	64080052
Prize on Prize Bond u/s 156	64090051
Winnings from Crossword Puzzle u/s 156	64090052
Winnings from Raffle u/s 156	64090053
Winnings from Lottery u/s 156	64090054
Winnings from Quiz u/s 156	64090055
Winnings from Sale Promotion u/s 156	64090056
Commission / Discount on petroleum products u/s 156A @12%	64090151
Attributable income from controlled foreign company u/s 109A @ 15%	64120031
Brokerage / Commission u/s 233 @5%	64120060

Brokerage / Commission u/s 233 @8%	64120066
Brokerage / Commission u/s 233 @10%	64120070
Brokerage / Commission u/s 233 @12%	64120074
CNG Station Gas Bill u/s 234A	64130151
Tax collected u/s 235 from CNG station	64130152
Electricity Bill of Commercial Consumer u/s 235	64140051
Electricity Bill of Industrial Consumer u/s 235	64140052
Lease of rights to collect tolls u/s 236A(3)	64150102
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651
Rent of Machinery and equipment u/s 236Q (2)	64151652
Sales of certain petroleum products u/s 236HA	64151653
Dividend Specie u/s 236S @7.5%	64151802
Dividend Specie u/s 236S @10%	64151803
Dividend Specie u/s 236S @12.5%	64151804
Dividend Specie u/s 236S @15%	64151807
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057
Capital Gains on Securities u/s 37A @0%	64220151
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153
Capital Gains on Securities u/s 37A @7.5%	64220157
Capital Gains on Securities u/s 37A @10%	64220158
Capital Gains on Securities u/s 37A @12.5%	64220155
Capital Gains on Securities u/s 37A @15%	64220156
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051
Receipts from Shipping Business of a resident person u/s 7A	64310055
Profit on debt u/s 7B	64310056
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	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		

Data	Amortization	Deprecia	ation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachi	ment	Attribute	Verification			
▶ Prop	perty								Ca	lculate Import Pre	vious Return			
▶ Business Description											al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	oital Assets		Incor	me / (Loss) from	Property				2000					
	er Sources		Incor	me / (Loss) from	Business				3000					
▶ Fore	eign Sources / Agri	culture	Gain	s / (Loss) from C	apital Assets				4000					
▼ Tax	Chargeable / Payr	ments	Incor	me / (Loss) from	Other Sources				5000					
Ded	luctible Allowances	,	Fore	ign Income					6000					
Tax	Reductions		Agric	culture Income					6100					
Tax	Credits		Total	Income					9000					
Adju	ıstable Tax		Dedu	ictible Allowance	es				9009					
	al / Fixed / Minimun		Shar	e of Partner Con	npany in Income of A	OP			9011					
Aver Tax	rage / Relevant / R	educed	Taxa	ble Income					9100					
	nputations		Tax Chargeable											
Con	iputations			nal Income Tax					920000					
			Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax											
			WWF						920900					
				Credits					9329					
					able u/s 113 @0.2%				923152					
					able u/s 113 @0.25%				923163 923155					
			Turnover / Tax Chargeable u/s 113 @0.5%											
			Turnover / Tax Chargeable u/s 113 @1.25%											
				me / Super Tax C					923181					
					m Tax Chargeable or		Bill u/s 235		923193					
					m Tax Chargeable u/				923194					
					m Tax Chargeable u/				923189					
			_		um Tax Paid u/s 113		• •		923198					
					m Tax Chargeable u/				923192					
					of Other Year(s) again	ist Demand o	of this Year		92101					
				holding Income					9201					
				ince Income Tax					9202					
				nce Income Tax					92022					
				itted Income Tax					9203					
				anded Income Ta					9204					
			Refu	ndable Income T	ax				9210					

Data	Amortization	Depreciation	Minimum Tax	Option out of PT	R Paymen	t Compa	ny Director	Attachme	ent	Attribute	Verifi	cation				
												Import Previous	Return	Calculate		
		Descript	Code	W	WDV (BF)		emaini	ing Useful	Years	Exte	nt of Use	Amortization		Action		
Intangi	ble				3305											+
Expend	diture providing L	ong Term Advant	age / Benefit		330516											
Pre-Co	ommencement Ex	penditure			3306											
Data	Amortization	Depreciation	Minimum Tax	Option out of P	TR Paymer	nt Compa	any Director	Attachme	ent	Attribute	Verif	ication				
														Import Previou	ıs Return	Calculat
		Description		Code	WDV (BF)	Deletion	Addition Pakis		Extent	of Use	Addition (New)	Extent of Us	e Initial Allowance	Depreciation	WDV (CF	Actio
Buildin	ig (all types)			3302			1 Givis	nearry			(NOW)		7 diowarico	,		
Ramp	for Disabled Pers	sons		330204												
Plant /	Machinery (not O	)therwise specifie	ed)	330301												
Compu	uter Hardware / Al acture of IT produ	llied Items / Equip	pment used in	330302												
Furnitu	ure (including fittin	ıgs)		330303												
Techni	cal / Professional	Books		330304												
Below	ground installatio	ns of mineral Oil	concerns	330305												
Offsho	re Installations of	mineral Oil conce	erns	330306												
Office	Equipment			330307												
Machir	nery / Equipment	eligible for 1st Ye	ar Allowance	330308												
Motor \	Vehicle (not plying	g for hire)		33041												
Motor \	Vehicle (plying for	r hire)		33042												
Ships				33043												
Aircraft	ts / Aero Engines	,		33044												
Data	Amortization	Depreciation	Minimum Tax	Option out of PT	R Paymer	nt Compa	any Director	Attachme	ent	Attribute	Verif	cation				
					•	•					•			Import Previous	s Return	Calculate
		Descript	tion		Code	Receipts / Value	Tax Colle		Tax Charge		utable Ta		n Attributable	Difference of	f Minimum Ta geable	ax Actio
Import	of plastic raw ma	terials under PC1	T heading 39.01 to	39.12 u/s 148	64010081											
Import	of Edible Oil u/s 1	148 @5.5%			64010161											
Import	of Packing Mater	ial u/s 148 @5.59	%		64010181											
	ent for Transport S in II, Part III, 1st S		of a Non-Resident	u/s 152(2A)(b) /	64050094											
	ent for Other Servi n II, Part III, 1st S		Non-Resident u/s	152(2A)(b) /	64050095											
Payme	ent for Services u/	s 153(1)(b) @1%	)		64060152											
Payme	ent for Services u/	s 153(1)(b) @2%	9		64060154											
Payme	ent for Services u/	s 153(1)(b) @10°	%		64060170											
Payme	ent for Services u/	/s 153(1)(b) @17.	.5%		64060185											

Data	Amortization	Depreciation	Minimum Tax	Option out	t of PTR	Payment	Company Direct	Director Attachme		Attribute	Verification			
Import Previous Return Calculate														
	D	escription		Code	Receipts Value	/ Tax Coll	ected / Deducted / Paid	Tax Chargeable	Attri	butable Taxa Income		outable Taxable come	Difference (Option Vali <=0)	d if Action
Import u/s 148 @1%				64010052										
Import	u/s 148 @2%			64010054										
Import	u/s 148 @3%			64010056										
Import	u/s 148 @4%			64010058										
Import	u/s 148 @4.5%			64010059										
Import	u/s 148 @6%			64010062										
Payme	ent for Goods u/s	153(1)(a) @1%		64060052										
Payme	ent for Goods u/s	153(1)(a) @1.5%		64060053										
Payme	ent for Goods u/s	153(1)(a) @4.5%		64060059										
Receip	ts from Contracts	u/s 153(1)(c) @	7.5%	64060265										
Receip	ts from Contracts	u/s 153(1)(c) @	10%	64060270										
Fee for	Export related S	ervices u/s 153(2	2) @1%	64060352										
Export	Proceeds u/s 154	4(1) @1%		64070054										
Foreig	n Indenting Comn	nission u/s 154(2)	)	64070151										
Sale P	roceeds of goods	to exporter u/s 1	54(3)	64070152										
Sale P 154(3A	roceeds of of goo ()	ds by industrial u	ndertaking u/s	64070153										
Contra	ct Payments to in	direct exporter u/	s 154(3B)	64070154										
Export	Proceeds u/s 154	4(3C)		64070155										
Comm @12%	ission / Discount	on petroleum pro	ducts u/s 156A	64090151										
Broker	age / Commissior	n u/s 233 @8%		64120066										
Broker	age / Commissior	n u/s 233 @10%		64120070										
Brokerage / 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		С	Description			Amount	T	ax Year	+
No reco	ords found.													
							Head Wise Sum	mary						
				Head of Acco	ount							Accoun	t	

No records found.

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Share Holder's Name													
Registration No. Proprietor/Member/Patner Name								% in Capit	tal	Capital Amount		+	
No rec	ords found.												
						14 <4 >>	M						
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
	Code					De	scription					Action:	
	3000	Final Acc	counts										+
0 record(s) found													
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Attributes Value												Actio	on
Busines	ss Sector-1										+	0	
Business Sector-2													
	ss Sector-3										+	0	
	ss Sector-4										+	0	
	ss Sector-5										+	0	
	nce Status										+	0	
Special	Tax Rate for Divi	dend covered und	er ADDT										
Special	Tax Rate for Roy	alty / Fee for Tech	nical Services cove	ered under ADDT									
Special	Tax Rate for Pay	ment for Goods, S	Services, Contracts	, Rent, etc. to a Non-Re	sident covered	d under ADDT							
Special	Tax Rate for Prof	it on Debt to a No	n-Resident covered	d under ADDT									
Profess	ional AOP Firm d	efined under Part-	l of the First Scheo	lule							+	0	
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
I, Enter I		, CNIC No.								me Tax Ordinance, 2001) of the Taxpayer nan			, do
solemnly	declare that to the	e best of my knowl	edge & belief the ir	nformation given in this	Return / Stater	ment is correct & comple	ete in accordar	ce with the prov	visions of the Inc	come Tax Ordinance, 2001 & Income Tax Rule	es, 200	)2.	

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

(Syed Hassan Sardar)
Secretary (Rules & SROs)