GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

Islamabad, the 6th September, 2019.

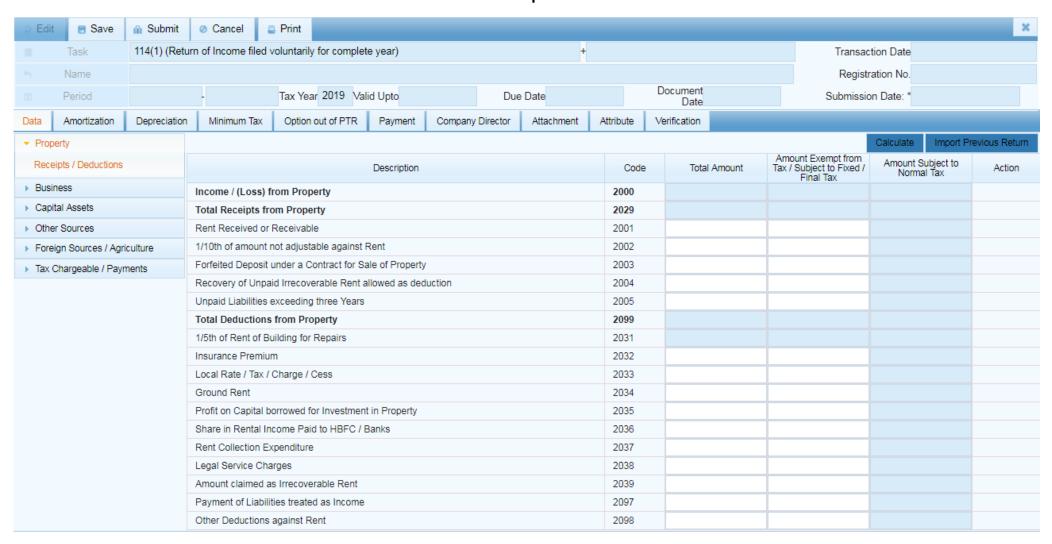
NOTIFICATION

(Income Tax)

S.R.O. 1000(I)/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. S.R.O. 968(I)/2019, dated the 29th 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-O, the following new Part-II-P shall be added, namely:-

"Part-II-P
Electronic Return for Companies for Tax Year 2019



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verifica	ation			
▶ Pro	perty											Calculate Import F	Previous Return
▼ Bus	siness				Descriptio	n		С	ode	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Mar	nufacturing / Tradin	g Items	Income / (Loss) f	rom Business				30	000		T III III TON		
	er Revenues nagement, Adminis	trative	Net Revenue (exc Freight Outward)	cluding Sales Tax, Fed	leral Excise,	Brokerage, Commiss	sion, Discount,	30	29				
	ing & Financial Exp		Gross Revenue (excluding Sales Tax,	Federal Exci	se)		30	009				
Inac	dmissible / Admissi	ble	Gross Domestic S	ales / Services Fee				30	004				
Dec	luctions		Gross Exports Sal	es / Services Fee				30	800				
Adjı	ustments		Selling Expenses	(Freight Outward, Br	okerage, Co	mmission, Discount,	etc.)	30	19				
Bus	iness Assets / Equ	ity / Liabilities	Domestic Commis	sion / Brokerage / Disc	ount / Freight	Outward, etc.		30)11				
Trai	nsactions > PKR 50) Million with	Foreign Commissi	on / Brokerage / Disco	unt / Freight C	outward, etc.		30)12				
Nor	-Residents Associ	ates	Rebates / Duty Dra	awbacks				30	70				
→ Cap	oital Assets		Cost of Sales / Se	ervices				30	30				
→ Oth	er Sources		Opening Stock					30	39				
▶ For	eign Sources / Agr	iculture	Domestic Raw Ma	terial / Components Op	ening Baland	е		30	35				
			Import Raw Materi	ial / Components Open	ing Balance			30	36				
▶ IdX	Chargeable / Payr	nents	Stores / Spares O	pening Balance				30	37				
			Fuel Opening Bala	ance				30	38				
			Work in Process C	pening Balance				30)34				
			Self-Manufactured	Finished Goods Open	ing Balance			30)33				
			Domestic Finished	l Goods Opening Balar	ice			30	31				
			Import Finished G	oods Opening Balance				30	32				
			Net Purchases (e	xcluding Sales Tax, F	ederal Excis	e)		30)59				
			Net Domestic Puro	chases Raw Material /	Components			30)55				
			Net Import Raw M	aterial / Components				30)56				
			Net Stores / Spare	es Purchases				30)57				
			Net Fuel Purchase	es				30)58				
			Net Domestic Puro	chases Finished Goods				30)51				
			Net Import Finishe	d Goods				30)52				
			Consumed					30	169				
			Domestic Raw Ma	terial / Components Co	nsumed			30)65				
			Import Raw Materi	ial / Components Cons	umed			30)66				
			Stores / Spares Co	onsumed				30)67				
			Fuel Consumed					30)68				
			Work in Process C	consumed				30)64				
			Self-Manufactured	Finished Goods Cons	umed			30)63				
			Domestic Finished	Goods Consumed				30)61				
			Import Finished G	oods Consumed				30)62				
			Direct Expenses					30	189				
			Salaries / Wages					30)71				
			Power					30)73				

Gas	3074
Repair / Maintenance	3077
Insurance	3080
Royalty	3081
Fee for Technical Services	3082
Other Direct Expenses	3083
Accounting Amortization	3087
Accounting Depreciation	3088
Closing Stock	3099
Domestic Raw Material / Components Closing Balance	3095
Import Raw Material / Components Closing Balance	3096
Stores / Spares Closing Balance	3097
Fuel Closing Balance	3098
Work in Process Closing Balance	3094
Self-Manufactured Finished Goods Closing Balance	3093
Domestic Finished Goods Closing Balance	3091
Import Finished Goods Closing Balance	3092
Gross Profit / (Loss)	3100

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Pr	operty											Calculate	Import Previous Return
	isiness				Description			Code		Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Sub Normal T	ject to Action
Ma	anufacturing / Tradin	g Items	Other Revenues					3129					
Ot	her Revenues		Fee for Technical /	Professional Services				3101					
	anagement, Adminis		Fee for Other Serv	vices				3102					
	Financial Expenses		Profit on Debt					3106					
	admissible / Admissi eductions	ble	Royalty					3107					
	justments		License / Franchis	e Fee				3108					
			Accounting Gain o	n Sale of Intangibles				3115					
	siness Assets / Equ		Accounting Gain o	n Sale of Assets				3116					
	ansactions > PKR 50 on-Residents Associ		Others					3128					
		uico											
→ Ca	apital Assets												
→ Ot	her Sources												
→ Fo	reign Sources / Agr	iculture											
→ Ta	x Chargeable / Payr	ments											

Property									Calculate Import	Previous Retu
Business			Description		Code	Total Ar	mount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Management, Adn	ninistrative, Selling	& Financial E	xpenses	3199			Tillal lax		
Other Revenues	Rent				3151					
Management, Administrative,	Rates / Taxes / Ces	SS			3152					
Selling & Financial Expenses	Salaries / Wages /	Perquisites / Benefits			3154					
Inadmissible / Admissible Deductions	Traveling / Convey	ance / Vehicles Runni	ng / Maintena	ince	3155					
	Electricity / Water /	Gas			3158					
Adjustments	Communication				3162					
Business Assets / Equity / Liabilities	Repair / Maintenan	ce			3165					
Transactions > PKR 50 Million with	Stationery / Printing	g / Photocopies / Offic	e Supplies		3166					
Non-Residents Associates	Advertisement / Pu	blicity / Promotion			3168					
Capital Assets	Insurance				3170					
Other Sources	Professional Charg	es			3171					
Foreign Sources / Agriculture	Profit on Debt (Fina	ancial Charges / Mark	up / Interest)		3172					
Tax Chargeable / Payments	Donation / Charity				3174					
	Brokerage / Comm	ission			3178					
	Other Indirect Expe	enses			3180					
	Directors Fee				3183					
	Workers Profit Part	icipation Fund			3185					
	Provision for Doubt	tful / Bad Debts			3191					
	Provision for Obsol	lete Stocks / Stores / S	Spares / Fixed	d Assets	3192					
	Provision for Dimin	ution in Value of Inves	stment		3193					
	Irrecoverable Debts	s Written off			3186					
	Obsolete Stocks / S	Stores / Spares / Fixed	d Assets Writte	en off	3187					
	Accounting (Loss)	on Sale of Intangibles			3195					
	Accounting (Loss)	on Sale of Assets			3196					
	Accounting Amortiz	zation			3197					
	Accounting Deprec	iation			3198					
	Accounting Profit	/ (Loss)			3200					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verificati	on				
▶ Prop	perty											Calculate	Import Pre	vious Return
▼ Busi	ness				Descriptio	n		C	ode	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Su Normal	bject to Tax	Action
Manu	ufacturing / Tradin	ng Items	Inadmissible Ded	uctions				3	239					
Othe	er Revenues		Add Backs u/s 29(2) Provision for Doubtf	ul Debts			3	201					
	agement, Adminis		Add Backs Provisi	on for Obsolete Stocks	/ Stores / Sp	ares / Fixed Assets		3	202					
	ng & Financial Exp		Add Backs Provisi	on for Diminution in Va	lue of Investn	nent		3	203					
	missible / Admissi uctions	ible	Add Backs u/s 21(Capitalized	i) Provision for Reserve	es / Funds / A	mount carried to Reser	rves / Funds or	3	204					
Adjus	stments		Add Backs u/s 21(a) Cess / Rate / Tax le	ied on Profits	s / Gains		3	205					
Busir	ness Assets / Equ	ity / Liabilities	Add Backs u/s 21(b) Amount of Tax Dedu	icted at Sourc	e		3	206					
Trans	sactions > PKR 50	0 Million with	Add Backs u/s 21(c) Payments liable to [eduction of T	ax at Source but Tax n	ot Deducted / Pa	id 3	207					
Non-	Residents Associ	ates	Add Backs u/s 21(d) Entertainment Expe	nditure above	prescribed limit		3	208					
▶ Capi	ital Assets		Add Backs u/s 21(e) Contributions to Unr	ecognized / L	Inapproved Funds		3	209					
	er Sources		Add Backs u/s 21(source	f) Contributions to Fun	ds not under	effective arrangement f	or deduction of T	ax at 3	210					
▶ Fore	eign Sources / Agr	iculture	Add Backs u/s 21(g) Fine / Penalty for vio	olation of any	law / rule / regulation		3	211					
▶ Tax (Chargeable / Payr	ments	Add Backs u/s 21(h) Personal Expenditu	re			3	212					
			Add Backs u/s 21(AOP to its membe		erage / Comm	ission / salary / remune	eration Paid by a	n 3	213					
			Add Backs u/s 21(paid through preso		single Accou	nt head exceeding pres	cribed amount n	ot 3	215					
			Add Backs u/s 21(m) Salary exceeding p	rescribed am	ount not paid through p	rescribed mode	3	216					
			Add Backs u/s 21(n) Capital Expenditure				3	217					
			Add Backs u/s 67(1) Expenditure attributa	able to Non-B	usiness Income		3	218					
			Add Backs u/s 34(5) Liabilities allowed P	reviously as d	eduction not Paid withi	n three Years	3	219					
				C(1)(d) - Administrativ Trusts, &Welfare Institu		ement expenses excee	ding 15% of tota	3	221					
			Add Backs u/s 28(1)(b) Lease Rental not	admissible			3:	220					
				o) Sales promotion, ad eeding prescribed limit		nd publicity expenses	of pharmaceutica	3	224					
			Add Backs Tax Ga	in on Sale of Intangible	s			3:	225					
			Add Backs Tax Ga	in on Sale of Assets				3:	226					
			Add Backs Pre-Co	mmencement Expendi	ture / Deferre	d Cost		3:	230					
			Other Inadmissible	Deductions				3:	234					
			Add Backs Accoun	ting (Loss) on Sale of	Intangibles			3	235					
			Add Backs Accoun	iting (Loss) on Sale of	Assets			3:	236					
			Add Backs Accoun	ting Amortization				3	237					
			Add Backs Accoun	ting Depreciation				3:	238					
			Admissible Dedu	ctions				3	259					
			Accounting Gain o	n Sale of Intangibles				3:	245					
			Accounting Gain o	n Sale of Assets				3:	246					
			Tax Amortization for	or Current Year				3:	247					

Tax Depreciation / Initial Allowance for Current Year	3248
Pre-Commencement Expenditure / Deferred Cost	3250
Other Admissible Deductions	3254
Tax (Loss) on Sale of Intangibles	3255
Tax (Loss) on Sale of Assets	3256
Unabsorbed Tax Amortization for Previous Years	3257
Unabsorbed Tax Depreciation for Previous Years	3258

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verif	ication				
→ Prop	perty											Calculate	Import Pr	evious Return
▼ Busi		- 14			Description	n			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Su Normal	ubject to Tax	Action
	ufacturing / Tradin er Revenues	g items		om Business before ad urrent / previous years	justment of A	dmissible Depreciation	ı / Initial Allowan	ce/	3270					
Management, Administrative, Selling Unadjusted (Loss) from Business for 2013								;	327013					
& Fir	nancial Expenses		Unadjusted (Loss)	from Business for 201	4			;	327014					
	missible / Admissi	ble	Unadjusted (Loss)	from Business for 201	5			;	327015					
Dedu	Deductions		Unadjusted (Loss)	from Business for 201	6			;	327016					
Adju	stments		Unadjusted (Loss)	from Business for 201	7			;	327017					
Busi	ness Assets / Equ	ity / Liabilities	Unadjusted (Loss)	from Business for 201	8			;	327018					
	sactions > PKR 50 Residents Associa													
→ Cap	ital Assets													
→ Othe	er Sources													
→ Fore	eign Sources / Agri	culture												
▶ Tax	Chargeable / Payr	ments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
→ Pro	perty											Calculate	Import Pro	evious Return
▼ Bus	siness				Description			Code	Aı	mount				Action
Mai	nufacturing / Tradin	a Items	Total Assets					3349						
	er Revenues		Land					3301						
		trativa	Building (all types)					3302						
	nagement, Adminis ling & Financial Exp		Plant / Machinery /	/ Equipment / Furniture	(including fitt	ings)		3303						
	dmissible / Admissi		Motor Vehicle					3304						
	ductions		Intangible					3305						
Adj	ustments		Pre-Commenceme	ent Expenditure				3306						
Bus	siness Assets / Equ	Capital Work in Progress Long Term Investments Advances / Deposits / Prepayments Trade Debtors / Receivables Inventories Sources / Agriculture Short Term Investments Short Term Advances / Deposits / Prepayments Current Portion of Long Term Investments Capital Work in Progress Long Term Investments Advances / Prepayments Trade Debtors / Receivables Inventories Stocks / Stores / Spares Short Term Investments Current Portion of Long Term Investments												
			Long Term Investn	nents				3311						
	n-Residents Associ		Advances / Depos	its / Prepayments				3312						
▶ Car	pital Assets		Trade Debtors / Re	eceivables				3313						
	er Sources		Inventories					3314						
			Stocks / Stores / S	pares				3315						
	-		Short Term Investr	ments				3316						
→ Tax	Chargeable / Payr	ments	Short Term Advance	ces / Deposits / Prepay	ments			3317						
			Current Portion of	Long Term Investment	s			3318						
			Cash / Cash Equiv	alents				3319						
			Other Assets					3348						
			Total Equity / Lial	bilities				3399						
			Authorized Capital					3351						
			Issued, Subscribed	d & Paid up capital				3352						
			Share Deposit Mor	ney				3353						
			Capital Reserves					3361						
			Revenue Reserves	S				3362						
			Funds					3363						
			Accumulated Profi	ts				3364						
			Revaluation Surplu	us				3365						
			Long Term Borrow	ings / Debt / Loan				3371						
			Liabilities against /	Assets subject to Finar	ice Lease			3372						
			Deferred Liabilities	\$				3373						
			Provisions / Contir	ngencies				3374						
		Short Term Borrowings / Debt / Loan												
			Current Portion of	Long Term Liabilities				3382						
			Advances / Depos	its / Accrued Expenses	3			3383						
			Trade Creditors / F	ayables				3384						
			Other Liabilities					3398						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Ve	erification					
▶ Prop	perty												Calculate	Import Pre	evious Return
▼ Busi	iness				Descriptio	n			Code	Rec	eipts	Payments			Action
Mani	ufacturing / Trading	g Items	Total Value of Re	venue Transactions v	vith Non-Res	ident associates			3849						
	er Revenues		Raw Material / Cor	mponents					3801						
		rativo	Finished Goods						3802						
	agement, Adminisi ng & Financial Exp		Stock in Trade						3803						
Inadi	lmissible / Admissib	ole	Others						3804						
	uctions		Rent						3805						
Adju	stments		Royalty / License I	Fee / Franchise Fee					3806						
Busii	iness Assets / Equi	tv / Liabilities	Intangibles						3807						
	sactions > PKR 50		Fee for Manageria	l / Financial / Administ	rative / Marke	ting / Training Services	3		3808						
	-Residents Associa		Fee for Engineerin	g / Technical / Constru	ction Service	s			3809						
▶ Cani	ital Assets		Fee for Research	/ Development Service	s				3810						
			Commission						3811						
	er Sources		Profit on Debt (Fin	ancial Charges / Mark	up / Interest)				3812						
▶ Fore	eign Sources / Agri	culture	Dividend (Commo	n / Preferred Stock / D	eemed Divide	end)			3813						
▶ Tax	Chargeable / Payn	nents	Insurance Premiur	n					3814						
			Guarantees						3815						
			Others (including [Derivatives)					3816						
			Expenses Reimbu	rsement at cost					3817						
			Total Value of Ca	pital Transactions wit	th Non-Resid	lent associates			3899						
			Interest Bearing Lo	oan Opening Balance					3851						
			Interest Bearing Lo	oan Closing Balance					3852						
			Interest Free Loan	Opening Balance					3853						
			Interest Free Loan	Closing Balance					3854						
			Investments						3855						
			Property of Capita	I Nature					3856						
			Service / Tangible	/ Intangible Property, e		onetary Consideration s, Discount, etc. (Yes=			3891						
			Service / Tangible	/ Intangible Property, e	etc. for Nil Cor	nsideration (Yes=1, No	=0)		3892						
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Veri	ification					
▶ Prop	perty												Calculate	Import Pr	revious Return
▶ Busi	iness				Description	n			Code	Total	Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount S	Subject to nal Tax	Action
▼ Capi	ital Assets		Consideration Rec	eived on Disposal of C	anital Assets	Held Long Term		4	009			Final Tax	Nolli	iui Ia∧	
Long	g Term				•	ncluding Ancillary Expe	inses		019						
Shor	rt Term			on Capital Assets He	_				020						
	stments			eived on Disposal of S					006						
						penses held Long Term			016						
▶ Othe	er Sources			on Securities held lo		oenses neid Long Term			017						
▶ Fore	eign Sources / Agri	culture	Net Gain / (LOSS)	on Securities field to	ng term			4	017						
▶ Tax	Chargeable / Payn	nents													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Pavment	Company Director	Attachment	Attribute	1/0	erification					
Data	Amortization	Depreciation	Willimum Tax	Option out of FTR	rayment	Company Director	Attacriment	Attribute	Ve	emication					
→ Prop	erty												Calculate	Import Pre	evious Return
▶ Busir					Descriptio	n			Code	Tot	al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Su Normal	bject to Tax	Action
▼ Capit	tal Assets		Consideration of C	apital Assets held Sho	ort Term				4029						
Long	Term		Cost of Acquisition	of Capital Assets held	d Short Term i	ncluding Ancillary Expe	enses		4039						
Short	t Term		Net Gain / (Loss)	on Capital Assets he	eld Short Terr	n			4040						
Adjus	stments		Consideration Rec	eived on Disposal of S	Securities held	Short Term			4026						
→ Othe	er Sources		Cost of Acquisition	of Securities including	g Ancillary Ex	penses held Short Terr	n		4036						
▶ Forei	ign Sources / Agri	culture	Net Gain / (Loss)	on Securities held SI	hort Term				4037						
	Chargeable / Payn														
									_						
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Ve	erification					
→ Prop	erty												Calculate	Import Pre	evious Return
▶ Busir				С	Description			Cod	le	Tot	al Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Su Normal		Action
▼ Capit	tal Assets		Unadjusted (Loss)	from Capital Assets fo	or 2013			409913							
Long	Term		Unadjusted (Loss)	from Capital Assets fo	or 2014			409914							
Short	Short Term Unadjusted (Loss) from Capital Assets for 2015							409915							
Adjus	Adjustments Unadjusted (Loss) from Capital Assets for 2016						409916								
→ Othe	er Sources		Unadjusted (Loss)	from Capital Assets fo	or 2017			409917							
▶ Forei	ign Sources / Agri	culture	Unadjusted (Loss)	from Capital Assets for	or 2018			409918							
Toy (Chargeable / Payn	nonte													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Veri	fication				
▶ Prop	perty												Calculate Ir	nport Previous Ret
	iness				Descripti	on			Code	Total	l Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subje Normal Tax	ct to Action
▶ Cap	ital Assets		Income / (Loss) fi	rom Other Sources					5000			Tillar tax		
→ Othe	er Sources		Receipts from Ot	ther Sources					5029					
Rece	eipts / Deductions		Royalty						5002					
▶ Fore	eign Sources / Agri	culture	Profit on Debt (Inte	erest, Yield, etc)					5003					
▶ Tax	Chargeable / Payn	nents	Ground Rent						5004					
			Rent from sub leas	se of Land or Building					5005					
			Rent from lease of	f Building with Plant an	d Machinery				5006					
			Loan, Advance, De	eposit or Gift received i	in Cash				5016					
			Other Receipts						5028					
		alue recorded by	the	5018										
	Other Deductions Other Deductions								5089					
			Other Deductions						5088					
Data	ata Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attack							Attribute	Ve	erification				
▶ Prop	perty												Calculate In	nport Previous Ret
	iness			[Description			Code	Э	Total	Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subje Normal Ta	ct to Actio
▶ Cap	ital Assets		Foreign Property	Income / (Loss)				6029				T III I I I I I		
▶ Othe	er Sources		Foreign Property I	ncome / (Loss)				6021						
▼ Fore	eign Sources / Agri	culture	Foreign Property I	ncome / (Loss)				6022						
Fore	ign Sources		Foreign Property I	ncome / (Loss)				6023						
Agric	culture		Foreign Property I	ncome / (Loss)				6024						
⊾ Tav	Chargeable / Payn	nonte	Foreign Business	s Income / (Loss)				6039						
r lan	Onargeable / Fayin	icito	Foreign Business	Income / (Loss)				6031						
			Foreign Business	Income / (Loss)				6032						
			Foreign Business	Income / (Loss)				6033						
			Foreign Business	Income / (Loss)				6034						
			Foreign Capital G	Gains / (Loss)				6049						
			Foreign Capital Ga	ains / (Loss)				6041						
			Foreign Capital Ga	ains / (Loss)				6042						
			Foreign Capital Ga	ains / (Loss)				6043						
			Foreign Capital Ga	ains / (Loss)				6044						
			Foreign Other So	ources Income / (Loss	s)			6059						
			Foreign Other Sou	urces Income / (Loss)				6051						
			Foreign Other Sou	urces Income / (Loss)				6052						
			Foreign Other Sou	urces Income / (Loss)				6053						

ata Amortization Dep	eciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Property									C	alculate	Import Pre	vious Retur
Business			Description			Code		Amount				Action
Capital Assets	Agr	riculture Income			61	00						
Other Sources	Agr	riculture Income Ta	х		92	91						
Foreign Sources / Agriculture												
Foreign Sources												
Agriculture												
Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verifica	ation						
▶ Prope	erty													Calculate		revious Returi
▶ Busin	ness				Description			Code	Э	Tot	al	Inadmiss	ible	Admis	sible	Action
Capit	tal Assets		Deductible Allow					9009								
Other	er Sources		Workers Welfare F		_			9002								
▶ Forei	ign Sources / Agri	iculture		ticipation Fund u/s 608				9003 9004								
▼ Tax C	Chargeable / Payr	ments	Chantable Donatio	ons u/c 61, Part I, 2nd	Scriedule			9004								
Dedu	uctible Allowances	3														
Tax R	Reductions															
Tax C	Credits															
Adjus	stable Tax															
Final	/ Fixed / Minimun	n / Average /														
	/ Fixed / Minimun vant / Reduced Ta															
Relev																
Relev	vant / Reduced Ta		Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verifica	ation						
Relev Comp Data	vant / Reduced Ta putations Amortization	ax	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verifica	ation	_			Calculate	Import P	revious Reti
Relev	vant / Reduced Ta putations Amortization perty	ax	Minimum Tax		Payment Description	Company Director	Attachment	Attribute		ation				Calculate Amo		
Comp Data Prop Busin	vant / Reduced Ta putations Amortization perty iness	ax	Minimum Tax Tax Reductions			Company Director	Attachment			ation						
Relev Comp Data Prop Busin Capi	vant / Reduced Ta putations Amortization perty	ax	Tax Reductions			Company Director	Attachment	Code		ation						revious Retu Action
Relev Comp Data Prop Busin Capi Othe	vant / Reduced Ta putations Amortization perty iness ital Assets er Sources	Depreciation	Tax Reductions			Company Director	Attachment	Code 9309		ation						
Relev Comp Data Prop Busin Capi Othe Fore	vant / Reduced Ta putations Amortization perty iness vital Assets er Sources eign Sources / Agr	Depreciation riculture	Tax Reductions			Company Director	Attachment	Code 9309		ation						
Relev Comp Data Prop Busin Capi Che Fore Tax (vant / Reduced Ta putations Amortization perty iness ital Assets er Sources eign Sources / Agi Chargeable / Pay	Depreciation riculture	Tax Reductions			Company Director	Attachment	Code 9309		ation						
Relev Comp Data Prop Busin Capi Othe Fore Tax (Dedu	vant / Reduced Ta putations Amortization perty iness ital Assets er Sources eign Sources / Agr Chargeable / Pay uctible Allowances	Depreciation riculture	Tax Reductions			Company Director	Attachment	Code 9309		eation						
Relev Comp Data Prop Busin Capi Capi Tax (Dedu Tax F	vant / Reduced Ta putations Amortization perty iness ital Assets er Sources eign Sources / Agi Chargeable / Pay uctible Allowances Reductions	Depreciation riculture	Tax Reductions			Company Director	Attachment	Code 9309		ation						
Relev Comp Data Prop Busin Capi Capi Tax (Tax (vant / Reduced Ta putations Amortization perty iness ital Assets er Sources eign Sources / Agr Chargeable / Pay uctible Allowances Reductions Credits	Depreciation riculture	Tax Reductions			Company Director	Attachment	Code 9309		ation						
Relev Comp Data Prop Busin Capi Capi Tax (Dedu Tax F Tax (Adjust	vant / Reduced Ta putations Amortization perty iness ital Assets er Sources eign Sources / Agr Chargeable / Pay uctible Allowances Reductions Credits istable Tax	Depreciation riculture ments s	Tax Reductions			Company Director	Attachment	Code 9309		eation						
Relev Comp Data Prop Busin Capi Capi Tax (Dedu Tax F Tax (Adjus Final	vant / Reduced Ta putations Amortization perty iness ital Assets er Sources eign Sources / Agr Chargeable / Pay uctible Allowances Reductions Credits	Depreciation riculture ments s	Tax Reductions			Company Director	Attachment	Code 9309		eation						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verifica	ation				
▶ Prope	erty											Calculate	Import Prev	vious Return
→ Busin	ness				Description	1		C	Code	Eligible Amount	Ineligible Amount	Tax Cre	edit	Action
▶ Capit	ital Assets		Tax Credits					932	29					
➤ Other	er Sources		Tax Credit for Cha	aritable Donations u/s 6	i 1			931	11					
▶ Forei	eign Sources / Agri	riculture	Tax Credit for Emp	ployment Generation b	y Manufacture	ers u/s 64B		931	10					
			Tax Credit for Non	n-Equity Investment in F	Plant and Mad	hinery u/s 65B		931	161					
▼ lax ∪	Chargeable / Payr	ments	BF Tax Credit for N	Non-Equity Investment	in Plant and	Machinery u/s 65B		931	162					
Dedu	uctible Allowances	S	BF Tax Credit for F	Equity Investment in Pl	lant and Mach	inery u/s 65B		931	164					
Tax R	Reductions		Tax Credit for Enlir	istment in Registered S	Stock Exchang	e u/s 65C		931	17					
Tax C	Credits		Tax Credit for New	wly Established Industri	ial Undertakin	g u/s 65D		931	18					
Adjus	istable Tax		Tax Credit for Inve	estment in Plant and Ma	achinery by E	xisting Company u/s 6	5E	931	19					
Final	l / Fixed / Minimun	m / Average /	Tax Credit u/s 103	į.				932	20					
	evant / Reduced Tax Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C							932	23					
Comp	nputations		Tax Credits for sha	are in Tax deducted / c	ollected from	AOP	932	26						

▶ Propert▶ Busines			Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Busines	ty											Calculate Import	Previous Return
	SS				Description			Code	Receip	ots / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Capital	Assets		Adjustable Tax					640000					
▶ Other S	Bources		Import u/s 148 @1	%				640100	02				
▶ Foreign	n Sources / Agric	culture	Import u/s 148 @2	%				640100	04				
	argeable / Payn		Import u/s 148 @3	%				640100	06				
			Import u/s 148 @4	%				640100	08				
	ible Allowances		Import u/s 148 @4.	.5%				640100	09				
Tax Red	ductions		Import u/s 148 @5.	.5%				640100					
Tax Cre	edits		Import u/s 148 @6	%				640100	12				
Adjusta	ible Tax		Profit on Debt u/s 1	151 from NSC / PO De	posits			640400	01				+
	Fixed / Minimum	iii iii iii ii ii ii ii ii ii ii ii ii	Profit on Debt u/s 1	151 from Bank Accoun	ts / Deposits			640400	02				+
Relevar	nt / Reduced Ta	X	Profit on Debt u/s 1	151 from Government	Securities			640400	03				+
Comput	tations		Profit on Debt u/s 1	151 from Others				640400	04				+
			Payment for Goods	s, Services, Contracts,	Rent, etc. to	Non-Resident u/s 15	2(2)	640500	07				
			Profit on Debt to a	Non-Resident u/s 152	(2)			640500	08				+
			Payment for Goods Schedule	s to a PE of a Non-Re	sident u/s 152	2A)(a) / Division II, Pa	rt III, 1st	640500	09				
			Payment for Contra Schedule	acts to a PE of a Non-	Resident u/s 1	52(2A)(c) / Division II,	Part III, 1st	640500	12				
			Payment for Goods u/s 153(1)(a) @1%						02				
			Payment for Goods	s u/s 153(1)(a) @1.5%				640600	03				
			Payment for Goods	s u/s 153(1)(a) @2%				640600	04				
			Payment for Goods	s u/s 153(1)(a) @4%				640600	08				
			Payment for Service	ces u/s 153(1)(b) @1%)			640601	02				
			Payment for Service	ces u/s 153(1)(b) @2%)			640601	04				
			Payment for Service	ces u/s 153(1)(b) @8%)			640601	16				
			Payment for Service	ces u/s 153(1)(b) @12	%			640601	24				
			Rent of Property u/	/s 155				640800	01				+
			Cash Withdrawal fr	rom Bank u/s 231A				641001	01				+
			Certain Banking Tr	ransactions u/s 231AA				641002	01				+
			Motor Vehicle Regi	istration Fee u/s 231B	(1)			641003	01				+
			Motor Vehicle Tran	nsfer Fee u/s 231B(2)				641003	02				+
			Motor Vehicle Sale	u/s 231B(3)				641003	03				+
			Motor Vehicle Leas	sing u/s 231B(1A)				641003	04				+
			Value of Shares tra	aded through a member	er of a Stock e	xchange u/s 233A (1)(a	a)	641201	01				
			Value of Shares tra	aded through a membe	er of a Stock e	xchange u/s 233A (1)(I	0)	641201	02				
			Margin Financing, I	Margin Trading or Sec	urities Lending	g u/s 233AA		641202	01				
			Goods Transport P	Public Vehicle Tax u/s 2	134			641300	01				+
			Passenger Transpo	ort Public Vehicle Tax	u/s 234			641300	02				+
			Private Vehicle Tax					641300	03				+

Electricity Bill of Commercial Consumer u/s 235	64140001 +
Electricity Bill of Industrial Consumer u/s 235	64140002 +
Telephone Bill u/s 236(1)(a)	64150001 +
Cellphone Bill u/s 236(1)(a)	64150002
Prepaid Telephone Card u/s 236(1)(b)	64150003
Phone Unit u/s 236(1)(c)	64150004
Internet Bill u/s 236(1)(d)	64150005
Prepaid Internet Card u/s 236(1)(e)	64150006
Purchase by Auction u/s 236A	64150101
Domestic Air Ticket Charges u/s 236B	64150201
Sale / Transfer of Immovable Property u/s 236C	64150301
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303
Functions / Gatherings Charges u/s 236D	64150401
Issuance of License to Cable Opeartors u/s 236F	64150601
Renewal of License to Cable Opeartors u/s 236F	64150602
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702
Purchase by Retailers u/s 236H	64150801
Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001
Purchase / Transfer of Immovable Property u/s 236K	64151101
Purchase of International Air Ticket u/s 236L	64151201
Banking transactions otherwise than through cash u/s 236P	64151501
Education related expenses remitted abroad u/s 236R	64151701
Advance tax on extraction of minerals u/s 236V	64151904
Tobacco u/s 236X	64152101

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Prop	perty											Calculate Import P	revious Return
▶ Busi	iness				Description			Code	Receip	pts / Value	Tax Collected / Deducted	Tax Chargeable	Action
→ Cap	ital Assets		Final / Fixed / Min	nimum / Average / Re	evant / Redu	ced Tax		640001					
→ Othe	er Sources		Import u/s 148 @1	%				640100	52				
	eign Sources / Agri	culture	Payable u/s 101A	@ 10%				640100	41				
	Chargeable / Payr		Payable u/s 101A	@ 20%				640100	42				
			Import u/s 148 @2	2%				640100	54				
Dedi	uctible Allowances		Import u/s 148 @3	%				640100	56				
Tax	Reductions		Import u/s 148 @4	.%				640100	58				
Tax (Credits		Import u/s 148 @4	1.5%				640100	59				
Adju	stable Tax		Import u/s 148 @5	5.5%				640100	61				
Fina	l / Fixed / Minimun	n / Average /	Import u/s 148 @6	%				640100	62				
Rele	evant / Reduced Ta	x	Import u/s 148 @1	.75%				640100	81				
Com	nputations		Import of Edible Oi	il u/s 148 @5.5%				640101	61				
			Import of Packing	Material u/s 148 @5.5	%			640101	81				
			No. of imported mo	obile phones u/s 148 u	p to 30\$ @ R	s. 70		641200	45				
			No. of imported mo	obile phones u/s 148 e	xceeding 30\$	up to 100\$ @ Rs. 730		641200	46				
			No. of imported mo	mported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930					47				
			No. of imported mo	obile phones u/s 148 e	xceeding 200	\$ up to 350\$ @ Rs. 97	0	641200	48				
			No. of imported mo	obile phones u/s 148 e	xceeding 350	\$ up to 500\$ @ Rs. 30	00	641200	49				
			No. of imported mo	obile phones u/s 148 e	xceeding 500	\$ @ Rs. 5200		641200	50				
			Dividend u/s 150 @	<u>a</u> 7.5%				640300	52				
			Dividend u/s 150 @	<u>a</u> 10%				640300	53				
			Dividend u/s 150 @	<u>a</u> ,12.5%				640300	54				
			Dividend u/s 150 @	<u>a</u> 15%				640300	55				
			Return on investment	ent in sukuks u/s 5AA				640300	98				
			Dividend to a Non-	-Resident covered und	er ADTT u/s 1	150 / u/s 5		640300	99				
			Royalty / Fee for To Schedule	echnical Services to a	Non-Residen	t u/s 152(1) / Division I	V, Part I, 1st	640500	51				
				acts for Construction, on II, Part III, 1st Sche		nstallation to a Non-Re	sident u/s	640500	52				
			Payment for Service Schedule	ces, Contracts to a No	n-Resident u/s	s 152(1A)(b) / Division	II, Part III, 1st	640500	53				
			Fee for Advertisen Schedule	nent Services to a Non	-Resident u/s	152(1A)(c) / Division II	, Part III, 1st	640500	54				
			Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule					640500	55				
			Fee for Advertisen Schedule	nent Services to a Non	-Resident u/s	152(1AAA) / Division I	I, Part III, 1st	640500	56				
			Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule						57				
			Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule						96				+
			Royalty / Fee for To	echnical Services to a	Non-Residen	t covered under ADTT		640500	97				

Payment for Goods u/s 153(1)(a) @1% Payment for Goods u/s 153(1)(a) @1.5% Payment for Goods u/s 153(1)(a) @2% 64050052 Payment for Goods u/s 153(1)(a) @2% 64060054
Payment for Goods u/s 153(1)(a) @1% 64060052 Payment for Goods u/s 153(1)(a) @1.5% 64060053 Payment for Goods u/s 153(1)(a) @2% 64060054
Payment for Goods u/s 153(1)(a) @1.5% 64060053 Payment for Goods u/s 153(1)(a) @2% 64060054
Payment for Goods u/s 153(1)(a) @2% 64060054
Devision for Conde via 450(4)(a) 0.40(
Payment for Goods u/s 153(1)(a) @4% 64060058
Payment for Services u/s 153(1)(b) @1% 64060152
Payment for Services u/s 153(1)(b) @1.5% 64060153
Payment for Services u/s 153(1)(b) @2% 64060154
Payment for Services u/s 153(1)(b) @8% 64060166
Receipts from Contracts u/s 153(1)(c) @7% 64060264
Fee for Export related Services u/s 153(2) @1% 64060352
Export Proceeds u/s 154(1) @1% 64070054
Foreign Indenting Commission u/s 154(2) 64070151
Sale Proceeds of goods to exporter u/s 154(3) 64070152
Sale Proceeds of of goods by industrial undertaking u/s 154(3A) 64070153
Contract Payments to indirect exporter u/s 154(3B) 64070154
Export Proceeds u/s 154(3C) 64070155
Prize on Prize Bond u/s 156 64090051
Winnings from Crossword Puzzle u/s 156 64090052
Winnings from Raffle u/s 156 64090053
Winnings from Lottery u/s 156 64090054
Winnings from Quiz u/s 156 64090055
Winnings from Sale Promotion u/s 156 64090056
Commission / Discount on petroleum products u/s 156A @12% 64090151
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 +
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 @25% 64151806
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 @12.5%	64220155
Capital Gains on Securities u/s 37A @15%	64220156
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199
Capital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259
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
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 @4%	64310063
Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%	64310064
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.50%	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
Surplus funds of NPO u/s 100C(1A)	64030093
Tax on undistributed profits u/s 5A	64030094
Accounting Profit after Tax	64030095
Payable u/s 5A	64030096

Data Amortization Deprecia	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property		•								Calculate Import	Previous Retur
Business			Description			Code	Total Am	ount Tax / Subje	xempt from ct to Fixed /	Amount Subject to Normal Tax	Action
Capital Assets	Income / (Loss) f	from Droporty				2000		Fina	l Tax	NOTHIAI TAX	
Other Sources	Income / (Loss) f					2000 3000					
Foreign Sources / Agriculture		om Capital Assets				4000					
Tax Chargeable / Payments		from Other Sources				5000					
Deductible Allowances	Foreign Income	nom outer sources				6000					
	Agriculture Incom	me				6100					
Tax Reductions	Total Income					9000					
Tax Credits	Deductible Allow	vances				9009					
Adjustable Tax	Share of Partner	Company in Income	of AOP			9011					
Final / Fixed / Minimum / Average Relevant / Reduced Tax	Taxable Income					9100					
	Tax Chargeable					9200					
Computations	Normal Income 1	Гах				920000					
	Final / Fixed / Mi	nimum / Average / Re	levant / Redu	ced Income Tax		920100					
	WWF					920900					
	Tax Credits					9329					
	Turnover / Tax Chargeable u/s 113 @0.2%										
	Turnover / Tax Ch	nargeable u/s 113 @0.2	25%			923163					
	Turnover / Tax Ch	nargeable u/s 113 @0.5	5%			923155					
	Turnover / Tax Ch	nargeable u/s 113 @1.2	25%			923160					
	Accounting Prof	fit / Tax Chargeable u/	s 113C @17%)		923173					
	Income / Super T	Tax Chargeable				923181					
	Difference of Mir	nimum Tax Chargeab	le u/s 113			923194					
	Difference of Alt	ernate Corporate Tax	u/s 113C			923197					
	Difference of Mir	nimum Tax Chargeab	le u/s 236C (2))(Proviso)		923189					
	Adjustment of M	linimum Tax Paid u/s	113 in earlier	Year(s)		923198					
	Difference of Mir	nimum Tax Chargeab	le u/s 148(8) /	153(3)(b) / 152(2A)(b))	923192					
	Refund Adjustme	ent of Other Year(s) a	gainst Demar	nd of this Year		92101					
	Withholding Inco	ome Tax				9201					
	Advance Income	e Tax				9202					
	Advance Income	Tax u/s 147(A)				92022					
	Admitted Income	e Tax									
Data Amortization Deprecia	ion Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
										Import Previous Retur	n Calcula
	Description		Cod	de WDV	(BF)	Remaini	ng Useful Years	Extent of U	Jse	Amortization	Action
Intangible			3305								+
Expenditure providing Long Term A	dvantage / Benefit		330516								
Pre-Commencement Expenditure			3306								

Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Company Director	Attachment	Attribute	e Veri	fication					
														Import Previo	ous Return	Calculate
		Description			Code	WDV (BF)	Deletion	Addition (Used Pakistan)	in Exte	ent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Buildin	g (all types)				3302			·								
Ramp	for Disabled Pers	ons			330204											
Plant /	Machinery (not C	therwise specifie	d)		330301											
Compu IT prod		llied Items / Equip	ment used in man	nufacture of	330302											
Furnitu	ıre (including fittin	igs)			330303											
Techni	cal / Professional	Books			330304											
Below	elow ground installations of mineral Oil concerns 330305															
Offsho	ffshore Installations of mineral Oil concerns 330306															
Office	Equipment				330307											
Machir	nery / Equipment	eligible for 1st Yea	ar Allowance		330308											
	Vehicle (not plying	· · · · · · · · · · · · · · · · · · ·			33041											
Motor \	Vehicle (plying for	r hire)			33042											
Ships					33043											
Aircraf	ts / Aero Engines				33044											
Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Payment	Company Director	Attachment	Attribute	e Veri	fication					
														Import Previo	ous Return	Calculate
		Des	cription			Code	Receipts / Value	Tax Collected / De / Paid		Tax hargeable			Attributable Taxable Income		of Minimum Tax rgeable	Action
Import	of plastic raw ma	terials under PCT	heading 39.01 to	39.12 u/s 14	8	640100	081			_					-	
Import	of Edible Oil u/s	148 @5.5%				640101	161									
Import	of Packing Mater	ial u/s 148 @5.5%	6			640101	181									
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division Part III, 1st Schedule						094									
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					640500	095										
Payme	Payment for Services u/s 153(1)(b) @1%					640601	152									
Payme	Payment for Services u/s 153(1)(b) @2%					640601	154									
Payme	ment for Services u/s 153(1)(b) @8%						166									
Payme	ent for Goods u/s	153(1)(b) @14.59	6			640600)79									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
											Import Previous Retu	rn Calculate
		Description		Code Re	ceipts / Value	Tax Collected / Dedu	cted / Tax Ch	argeable	Attributable Taxable Income	e Tax on Attributable Taxa Income	ble Difference (Option \ <=0)	√alid 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 @5.5%			64010061								
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) @2%		64060054								
Payme	nt for Goods u/s	153(1)(a) @4%		64060058								
Receip	ts from Contracts	u/s 153(1)(c) @3	7%	64060264								
Fee for	Export related Se	ervices u/s 153(2	?) @1%	64060352								
Export	Proceeds u/s 154	(1) @1%		64070054								
Foreigr	n Indenting Comm	nission u/s 154(2))	64070151								
Sale Pi	roceeds of goods	to exporter u/s 1	54(3)	64070152								
Sale Pi 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	(3C)		64070155								
Brokera	age / Commission	u/s 233 @5%		64120060								
Commi @12%	ssion / Discount o	on petroleum pro	ducts u/s 156A	64090151								
Brokera	age / Commission	u/s 233 @8%		64120066								
Brokera	age / Commission	u/s 233 @10%		64120070								
Brokera	age / Commission	u/s 233 @12%		64120074								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
	CPR No.		Date	Am	ount Code		Descript	ion		Amount	Tax Year	+
No rec	ords found.											
						Head Wi	se Summary					
				Head of Accoun	nt					Acc	ount	
No rec	ords found.											
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
						Share Ho	older's Name					
	Registrat	ion No.		Prop	rietor/Member/F	Patner Name			% in Capital	Cap	ital Amount	+
No rec	ords found.											
						14 <4	▶> ▶1					

Data	Amortization	mortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute Verification												
	Code	9					Descri	otion					Actio	on:
	3000	F	inal Accounts										+	F
						0 rec	ord(s) found							
Data	Amortization	Depreciatio	n Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
	Attributes Value													
Busine	ss Sector-1											+	0	
Busine	ss Sector-2											+	0	
Busine	ss Sector-3											+	0	
Busine	ss Sector-4											+	0	
Busine	ss Sector-5											+	0	
Person	Status											+	0	
Reside	nce Status											+	0	
Specia	I Tax Rate for Divi	dend covered	under ADDT											
Special	Tax Rate for Roy	alty / Fee for	echnical Services co	vered under ADDT										
Special	I Tax Rate for Pay	ment for Good	s, Services, Contract	s, Rent, etc. to a Non-Re	esident covere	d under ADDT								
Special	I Tax Rate for Prof	it on Debt to a	Non-Resident covere	ed under ADDT										
Specia	I Tax Rate for Ship	ping Income												
Specia	I Tax Rate for Exp	loration and P	oduction of Petroleur	n Income										
Has the	e company receive	ed from or pro	vided to any non-resid	lent any service, transfer	r of tangible or	intangible property, or a	anything whatsoe	ver, for which	there was nil co	nsideration?				
Has the	e company entere	d into any trar	saction by way of a m	nutual agreement / arran	gement for the	transfer / allocation / a	pportionment of p	rofits / gains ?	>					
Has the	e company entere	d into any tran	saction by way of a m	nutual agreement / arran	gement for the	allocation / apportionm	ent of or contribu	tion to any co	st or expense inc	curred or to be incurred in connection with				
	,		, , ,	oital, management or co		e tax year ?								
State th	ne number of asso	ciates with wh	ich you had dealings	during the tax year.										
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Pavment	Company Director	Attachment	Attribute	Verification					
Data	Amortization	Depreciation	William Tax	Option dut of 1 Tit	1 dyllicht	Company Director	Attachment	Attribute	vernication					
I. Enter N	lamo	, CNIC N		as Solf / M	ombor of Acco	ociation of Porcons / Po	procentative (as /	lafinad in sast	ion 172 of the In	ncome Tax Ordinance, 2001) of the Taxpaye	or pamod abovo, do color	mply d	oclar	
*										e, 2001 & Income Tax Rules, 2002.	a nameu above, uo solei	inny de	suidit	6
		Marie Dia												

[F. No. 1(33) R & S /2019]

(Syed Hassan Sardar)
Secretary (Rules & SROs)