

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

Edit	Save	Submit	Cancel	Print	✕				
Task	114(1) (Return of Income filed voluntarily for complete year) +					Transaction Date			
Name						Registration No.			
Period		-		Tax Year 2019	Valid Upto		Due Date		Document Date
					Submission Date: *				
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification

▼ Property

Receipts / Deductions

▶ Business

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	2000				
Total Receipts from Property	2029				
Rent Received or Receivable	2001				
1/10th of amount not adjustable against Rent	2002				
Forfeited Deposit under a Contract for Sale of Property	2003				
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
Unpaid Liabilities exceeding three Years	2005				
Total Deductions from Property	2099				
1/5th of Rent of Building for Repairs	2031				
Insurance Premium	2032				
Local Rate / Tax / Charge / Cess	2033				
Ground Rent	2034				
Profit on Capital borrowed for Investment in Property	2035				
Share in Rental Income Paid to HBFC / Banks	2036				
Rent Collection Expenditure	2037				
Legal Service Charges	2038				
Amount claimed as Irrecoverable Rent	2039				
Payment of Liabilities treated as Income	2097				
Other Deductions against Rent	2098				

Calculate

Import Previous Return

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property										Calculate		Import Previous Return	
▼ Business													

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					
▶ Property												Calculate	Import Previous Return	
▼ Business														
Manufacturing / Trading Items														
Other Revenues														
Management, Administrative, Selling & Financial Expenses														
Inadmissible / Admissible Deductions														
Adjustments														
Business Assets / Equity / Liabilities														
Transactions > PKR 50 Million with Non-Residents Associates														
▶ Capital Assets														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▶ Tax Chargeable / Payments														
Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues										3129				
Fee for Technical / Professional Services										3101				
Fee for Other Services										3102				
Profit on Debt										3106				
Royalty										3107				
License / Franchise Fee										3108				
Accounting Gain on Sale of Intangibles										3115				
Accounting Gain on Sale of Assets										3116				
Others										3128				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property										Calculate	Import Previous Return			
▼ Business	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Management, Administrative, Selling & Financial Expenses									3199				
Other Revenues	Rent									3151				
Management, Administrative, Selling & Financial Expenses	Rates / Taxes / Cess									3152				
Inadmissible / Admissible Deductions	Salaries / Wages / Perquisites / Benefits									3154				
Adjustments	Traveling / Conveyance / Vehicles Running / Maintenance									3155				
Business Assets / Equity / Liabilities	Electricity / Water / Gas									3158				
Transactions > PKR 50 Million with Non-Residents Associates	Communication									3162				
	Repair / Maintenance									3165				
	Stationery / Printing / Photocopies / Office Supplies									3166				
	Advertisement / Publicity / Promotion									3168				
▶ Capital Assets	Insurance									3170				
▶ Other Sources	Professional Charges									3171				
▶ Foreign Sources / Agriculture	Profit on Debt (Financial Charges / Markup / Interest)									3172				
▶ Tax Chargeable / Payments	Donation / Charity									3174				
	Brokerage / Commission									3178				
	Other Indirect Expenses									3180				
	Directors Fee									3183				
	Workers Profit Participation Fund									3185				
	Provision for Doubtful / Bad Debts									3191				
	Provision for Obsolete Stocks / Stores / Spares / Fixed Assets									3192				
	Provision for Diminution in Value of Investment									3193				
	Irrecoverable Debts Written off									3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off									3187				
	Accounting (Loss) on Sale of Intangibles									3195				
	Accounting (Loss) on Sale of Assets									3196				
	Accounting Amortization									3197				
	Accounting Depreciation									3198				
	Accounting Profit / (Loss)									3200				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
▶ Property										Calculate	Import Previous Return				
▼ Business															
Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
Manufacturing / Trading Items										Inadmissible Deductions	3239				
Other Revenues										Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Management, Administrative, Selling & Financial Expenses										Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
										Add Backs Provision for Diminution in Value of Investment	3203				
Inadmissible / Admissible Deductions										Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Adjustments										Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Business Assets / Equity / Liabilities										Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Transactions > PKR 50 Million with Non-Residents Associates										Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
										Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
▶ Capital Assets										Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
▶ Other Sources										Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
▶ Foreign Sources / Agriculture										Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
▶ Tax Chargeable / Payments										Add Backs u/s 21(h) Personal Expenditure	3212				
										Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
										Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
										Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
										Add Backs u/s 21(n) Capital Expenditure	3217				
										Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
										Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
										Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare Institutions	3221				
										Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
										Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
										Add Backs Tax Gain on Sale of Intangibles	3225				
										Add Backs Tax Gain on Sale of Assets	3226				
										Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
										Other Inadmissible Deductions	3234				
										Add Backs Accounting (Loss) on Sale of Intangibles	3235				
										Add Backs Accounting (Loss) on Sale of Assets	3236				
										Add Backs Accounting Amortization	3237				
										Add Backs Accounting Depreciation	3238				
										Admissible Deductions	3259				
										Accounting Gain on Sale of Intangibles	3245				
										Accounting Gain on Sale of Assets	3246				
										Tax Amortization for Current Year	3247				

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification							
▶ Property										Calculate		Import Previous Return				
▼ Business																
Manufacturing / Trading Items										Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues										Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years		3270				
Management, Administrative, Selling & Financial Expenses										Unadjusted (Loss) from Business for 2013		327013				
										Unadjusted (Loss) from Business for 2014		327014				
Inadmissible / Admissible Deductions										Unadjusted (Loss) from Business for 2015		327015				
										Unadjusted (Loss) from Business for 2016		327016				
Adjustments										Unadjusted (Loss) from Business for 2017		327017				
Business Assets / Equity / Liabilities										Unadjusted (Loss) from Business for 2018		327018				
Transactions > PKR 50 Million with Non-Residents Associates																
▶ Capital Assets																
▶ Other Sources																
▶ Foreign Sources / Agriculture																
▶ Tax Chargeable / Payments																

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property										Calculate	Import Previous Return		
▼ Business													
Description										Code	Amount		Action
Total Assets										3349			
Land										3301			
Building (all types)										3302			
Plant / Machinery / Equipment / Furniture (including fittings)										3303			
Motor Vehicle										3304			
Intangible										3305			
Pre-Commencement Expenditure										3306			
Capital Work in Progress										3308			
Long Term Investments										3311			
Advances / Deposits / Prepayments										3312			
Trade Debtors / Receivables										3313			
Inventories										3314			
Stocks / Stores / Spares										3315			
Short Term Investments										3316			
Short Term Advances / Deposits / Prepayments										3317			
Current Portion of Long Term Investments										3318			
Cash / Cash Equivalents										3319			
Other Assets										3348			
Total Equity / Liabilities										3399			
Authorized Capital										3351			
Issued, Subscribed & Paid up capital										3352			
Share Deposit Money										3353			
Capital Reserves										3361			
Revenue Reserves										3362			
Funds										3363			
Accumulated Profits										3364			
Revaluation Surplus										3365			
Long Term Borrowings / Debt / Loan										3371			
Liabilities against Assets subject to Finance Lease										3372			
Deferred Liabilities										3373			
Provisions / Contingencies										3374			
Short Term Borrowings / Debt / Loan										3381			
Current Portion of Long Term Liabilities										3382			
Advances / Deposits / Accrued Expenses										3383			
Trade Creditors / Payables										3384			
Other Liabilities										3398			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property										Calculate	Import Previous Return			
▼ Business														
Description										Code	Receipts	Payments		Action
Total Value of Revenue Transactions with Non-Resident associates										3849				
Manufacturing / Trading Items														
Raw Material / Components										3801				
Other Revenues														
Finished Goods										3802				
Management, Administrative, Selling & Financial Expenses														
Stock in Trade										3803				
Others										3804				
Inadmissible / Admissible Deductions														
Rent										3805				
Adjustments														
Royalty / License Fee / Franchise Fee										3806				
Business Assets / Equity / Liabilities														
Intangibles										3807				
Fee for Managerial / Financial / Administrative / Marketing / Training Services										3808				
Transactions > PKR 50 Million with Non-Residents Associates														
Fee for Engineering / Technical / Construction Services										3809				
Fee for Research / Development Services										3810				
▶ Capital Assets														
Commission										3811				
▶ Other Sources														
Profit on Debt (Financial Charges / Markup / Interest)										3812				
▶ Foreign Sources / Agriculture														
Dividend (Common / Preferred Stock / Deemed Dividend)										3813				
▶ Tax Chargeable / Payments														
Insurance Premium										3814				
Guarantees										3815				
Others (including Derivatives)										3816				
Expenses Reimbursement at cost										3817				
Total Value of Capital Transactions with Non-Resident associates										3899				
Interest Bearing Loan Opening Balance										3851				
Interest Bearing Loan Closing Balance										3852				
Interest Free Loan Opening Balance										3853				
Interest Free Loan Closing Balance										3854				
Investments										3855				
Property of Capital Nature										3856				
Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)										3891				
Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)										3892				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property										Calculate		Import Previous Return		
▶ Business														
▼ Capital Assets														
Long Term														
Short Term														
Adjustments														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▶ Tax Chargeable / Payments														
Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration of Capital Assets held Short Term										4029				
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses										4039				
Net Gain / (Loss) on Capital Assets held Short Term										4040				
Consideration Received on Disposal of Securities held Short Term										4026				
Cost of Acquisition of Securities including Ancillary Expenses held Short Term										4036				
Net Gain / (Loss) on Securities held Short Term										4037				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
<div>▶ Property</div> <div>▶ Business</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▼ Foreign Sources / Agriculture</div> <div>Foreign Sources</div> <div>Agriculture</div> <div>▶ Tax Chargeable / Payments</div>										Calculate		Import Previous Return		
Description					Code		Amount						Action	
Agriculture Income					6100									
Agriculture Income Tax					9291									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification												
▶ Property										Calculate		Import Previous Return									
▶ Business										Description		Code		Total		Inadmissible		Admissible		Action	
▶ Capital Assets										Deductible Allowances		9009									
▶ Other Sources										Workers Welfare Fund u/s 60A		9002									
▶ Foreign Sources / Agriculture										Workers Profit Participation Fund u/s 60B		9003									
▼ Tax Chargeable / Payments										Charitable Donations u/c 61, Part I, 2nd Schedule		9004									
Deductible Allowances																					
Tax Reductions																					
Tax Credits																					
Adjustable Tax																					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax																					
Computations																					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
▶ Property										Calculate	Import Previous Return				
▶ Business										Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
▶ Capital Assets										Tax Credits	9329				
▶ Other Sources										Tax Credit for Charitable Donations u/s 61	9311				
▶ Foreign Sources / Agriculture										Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
▼ Tax Chargeable / Payments										Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161				
Deductible Allowances										BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
Tax Reductions										BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
Tax Credits										Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317				
Adjustable Tax										Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319				
Computations										Tax Credit u/s 103	9320				
										Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
										Tax Credits for share in Tax deducted / collected from AOP	9326				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
<div><div>▶ Property</div><div>▶ Business</div><div>▶ Capital Assets</div><div>▶ Other Sources</div><div>▶ Foreign Sources / Agriculture</div><div>▼ Tax Chargeable / Payments</div><div>Deductible Allowances</div><div>Tax Reductions</div><div>Tax Credits</div><div>Adjustable Tax</div><div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div><div>Computations</div></div>										Calculate	Import Previous Return			
										Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax										640000				
Import u/s 148 @1%										64010002				
Import u/s 148 @2%										64010004				
Import u/s 148 @3%										64010006				
Import u/s 148 @4%										64010008				
Import u/s 148 @4.5%										64010009				
Import u/s 148 @5.5%										64010011				
Import u/s 148 @6%										64010012				
Profit on Debt u/s 151 from NSC / PO Deposits										64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits										64040002				+
Profit on Debt u/s 151 from Government Securities										64040003				+
Profit on Debt u/s 151 from Others										64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)										64050007				
Profit on Debt to a Non-Resident u/s 152(2)										64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule										64050009				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule										64050012				
Payment for Goods u/s 153(1)(a) @1%										64060002				
Payment for Goods u/s 153(1)(a) @1.5%										64060003				
Payment for Goods u/s 153(1)(a) @2%										64060004				
Payment for Goods u/s 153(1)(a) @4%										64060008				
Payment for Services u/s 153(1)(b) @1%										64060102				
Payment for Services u/s 153(1)(b) @2%										64060104				
Payment for Services u/s 153(1)(b) @8%										64060116				
Payment for Services u/s 153(1)(b) @12%										64060124				
Rent of Property u/s 155										64080001				+
Cash Withdrawal from Bank u/s 231A										64100101				+
Certain Banking Transactions u/s 231AA										64100201				+
Motor Vehicle Registration Fee u/s 231B(1)										64100301				+
Motor Vehicle Transfer Fee u/s 231B(2)										64100302				+
Motor Vehicle Sale u/s 231B(3)										64100303				+
Motor Vehicle Leasing u/s 231B(1A)										64100304				+
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)										64120101				
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)										64120102				
Margin Financing, Margin Trading or Securities Lending u/s 233AA										64120201				
Goods Transport Public Vehicle Tax u/s 234										64130001				+
Passenger Transport Public Vehicle Tax u/s 234										64130002				+
Private Vehicle Tax u/s 234										64130003				+

Electricity Bill of Commercial Consumer u/s 235	64140001				+
Electricity Bill of Industrial Consumer u/s 235	64140002				+
Telephone Bill u/s 236(1)(a)	64150001				+
Cellphone Bill u/s 236(1)(a)	64150002				+
Prepaid Telephone Card u/s 236(1)(b)	64150003				+
Phone Unit u/s 236(1)(c)	64150004				+
Internet Bill u/s 236(1)(d)	64150005				+
Prepaid Internet Card u/s 236(1)(e)	64150006				+
Purchase by Auction u/s 236A	64150101				
Domestic Air Ticket Charges u/s 236B	64150201				
Sale / Transfer of Immovable Property u/s 236C	64150301				
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					
<div>▶ Property</div> <div>▶ Business</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▼ Tax Chargeable / Payments</div> <div>Deductible Allowances</div> <div>Tax Reductions</div> <div>Tax Credits</div> <div>Adjustable Tax</div> <div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div> <div>Computations</div>										Calculate	Import Previous Return			
										Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										640001				
Import u/s 148 @1%										64010052				
Payable u/s 101A @ 10%										64010041				
Payable u/s 101A @ 20%										64010042				
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				
Import u/s 148 @6%										64010062				
Import u/s 148 @1.75%										64010081				
Import of Edible Oil u/s 148 @5.5%										64010161				
Import of Packing Material u/s 148 @5.5%										64010181				
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70										64120045				
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 730										64120046				
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930										64120047				
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970										64120048				
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000										64120049				
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200										64120050				
Dividend u/s 150 @7.5%										64030052				
Dividend u/s 150 @10%										64030053				
Dividend u/s 150 @12.5%										64030054				
Dividend u/s 150 @15%										64030055				
Return on investment in sukuks u/s 5AA										64030098				
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5										64030099				
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule										64050051				
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule										64050052				
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule										64050053				
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule										64050054				
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule										64050055				
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule										64050056				
Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule										64050057				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule										64050096				+
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT										64050097				

Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100				
Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @2%	64060054				
Payment for Goods u/s 153(1)(a) @4%	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	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
<div><div><div>Property</div><div>Business</div><div>Capital Assets</div><div>Other Sources</div><div>Foreign Sources / Agriculture</div><div>Tax Chargeable / Payments</div><div>Deductible Allowances</div><div>Tax Reductions</div><div>Tax Credits</div><div>Adjustable Tax</div><div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div><div>Computations</div></div></div>										Calculate	Import Previous Return				
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
										Income / (Loss) from Property	2000				
										Income / (Loss) from Business	3000				
										Gains / (Loss) from Capital Assets	4000				
										Income / (Loss) from Other Sources	5000				
										Foreign Income	6000				
										Agriculture Income	6100				
										Total Income	9000				
										Deductible Allowances	9009				
										Share of Partner Company in Income of AOP	9011				
										Taxable Income	9100				
										Tax Chargeable	9200				
										Normal Income Tax	920000				
										Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
										WWF	920900				
										Tax Credits	9329				
										Turnover / Tax Chargeable u/s 113 @0.2%	923152				
										Turnover / Tax Chargeable u/s 113 @0.25%	923163				
										Turnover / Tax Chargeable u/s 113 @0.5%	923155				
										Turnover / Tax Chargeable u/s 113 @1.25%	923160				
										Accounting Profit / Tax Chargeable u/s 113C @17%	923173				
										Income / Super Tax Chargeable	923181				
										Difference of Minimum Tax Chargeable u/s 113	923194				
										Difference of Alternate Corporate Tax u/s 113C	923197				
										Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
										Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
										Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b) / 152(2A)(b)	923192				
										Refund Adjustment of Other Year(s) against Demand of this Year	92101				
										Withholding Income Tax	9201				
										Advance Income Tax	9202				
										Advance Income Tax u/s 147(A)	92022				
										Admitted Income Tax	9203				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification							
												Import Previous Return	Calculate			
										Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action
										Intangible	3305					+
										Expenditure providing Long Term Advantage / Benefit	330516					
										Pre-Commencement Expenditure	3306					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return		Calculate
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action	
Building (all types)	3302											
Ramp for Disabled Persons	330204											
Plant / Machinery (not Otherwise specified)	330301											
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302											
Furniture (including fittings)	330303											
Technical / Professional Books	330304											
Below ground installations of mineral Oil concerns	330305											
Offshore Installations of mineral Oil concerns	330306											
Office Equipment	330307											
Machinery / Equipment eligible for 1st Year Allowance	330308											
Motor Vehicle (not plying for hire)	33041											
Motor Vehicle (plying for hire)	33042											
Ships	33043											
Aircrafts / Aero Engines	33044											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action				
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010081											
Import of Edible Oil u/s 148 @5.5%	64010161											
Import of Packing Material u/s 148 @5.5%	64010181											
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094											
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095											
Payment for Services u/s 153(1)(b) @1%	64060152											
Payment for Services u/s 153(1)(b) @2%	64060154											
Payment for Services u/s 153(1)(b) @8%	64060166											
Payment for Goods u/s 153(1)(b) @14.5%	64060079											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
										Import Previous Return	Calculate		
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	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												
Payment for Goods u/s 153(1)(a) @1%	64060052												
Payment for Goods u/s 153(1)(a) @1.5%	64060053												
Payment for Goods u/s 153(1)(a) @2%	64060054												
Payment for Goods u/s 153(1)(a) @4%	64060058												
Receipts from Contracts u/s 153(1)(c) @7%	64060264												
Fee for Export related Services u/s 153(2) @1%	64060352												
Export Proceeds u/s 154(1) @1%	64070054												
Foreign Indenting Commission u/s 154(2)	64070151												
Sale Proceeds of goods to exporter u/s 154(3)	64070152												
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153												
Contract Payments to indirect exporter u/s 154(3B)	64070154												
Export Proceeds u/s 154(3C)	64070155												
Brokerage / Commission u/s 233 @5%	64120060												
Commission / Discount on petroleum products u/s 156A @12%	64090151												
Brokerage / Commission u/s 233 @8%	64120066												
Brokerage / Commission u/s 233 @10%	64120070												
Brokerage / Commission u/s 233 @12%	64120074												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
CPR No.	Date		Amount Code		Description		Amount		Tax Year		+		
No records found.													
Head Wise Summary													
Head of Account								Account					
No records found.													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Share Holder's Name													
Registration No.		Proprietor/Member/Patner Name					% in Capital		Capital Amount		+		
No records found.													
1 <=		< <=		> >=		>= 1							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
	Code	Description								Action:
	3000	Final Accounts								+
0 record(s) found										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Attributes							Value			Action
Business Sector-1										+
Business Sector-2										+
Business Sector-3										+
Business Sector-4										+
Business Sector-5										+
Person Status										+
Residence Status										+
Special Tax Rate for Dividend covered under ADDT										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT										
Special Tax Rate for Shipping Income										
Special Tax Rate for Exploration and Production of Petroleum Income										
Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?										
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?										
Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises.										
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?										
State the number of associates with which you had dealings during the tax year.										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, <input type="text" value="Enter Name"/> , CNIC No. <input type="text"/> , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
<div> <div>....</div> <div>Verify Pin</div> </div>									

“

2. This Notification shall be applicable for the tax year 2019.

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


(Syed Hassan Sardar)
Secretary (Rules & SROs)