

**Government of Pakistan
Revenue Division
Federal Board of Revenue**

**Notification
(Income Tax)**

Islamabad, the 26th August, 2022

S.R.O. 1612(I)/2022.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

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

"Part-II-W

Individual Paper Return for Tax Year 2022

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)

(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

Name*				Tax Year	2022
CNIC*				NTN	
Address*					
Sr.	Description	Code	Total Amount	AMOUNT	
				A	B
1	Income/(loss) from property	2000			
2	Rent Received or Receivable	2001			
3	1/10th of amount not adjusted against Rent	2002			
4	Forfeited Deposit under a Contract for Sale of Property	2003			
5	Recovery of Unpaid Irrecoverable Rent allowd as deduction	2004			
6	Unpaid Liabilities exceeding three years	2005			
7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031			
8	Insurance Premium	2032			
9	Local Rate/Tax/Charge/Cess	2033			
10	Other Deductions against Rent	2098			
11	Gains / (Loss) from Capital Assets	4000			
12	Income / (Loss) from Other Sources	5000			
13	Foreign Income	6000			
14	Share in untaxed Income from AOP	3131			
15	Share in Taxed Income from AOP	3141			
16	Total Income*	9000			
			Total	Inadmissible	Admissible
17	Deductible Allowances [18+19+20]	9009			
18	Zakat u/s 60	9001			
19	Deductible Allowance for Profit on Debt u/s 60C	9007			
20	Educational expenses u/s 60D	9008			
21	Taxable Income [16-17]*	9100			
22	Tax Chargeable	9200			
23	Normal Income Tax	920000			
24	Tax Credits	9329			
25	Tax Paid [Sr. 26 + 27 + Annex-A]	64220057			
26	Advance Income Tax	9202			
27	Admitted Income Tax	9203			
28	Refundable Income Tax [22-25 if <0]	9210			
29	Demanded Income Tax [22-25 if >0]	9204			
30	Refund Adjustment of Other Year(s) against Demand of this Year	92101			
31	Agriculture Income	6100			
32	Agriculture Income Tax	9291			
			Receipts / Value	Tax Collected/ Deducted	Tax Chargeable
33	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	640001			
34	Import of Mobile u/s 148	64120045			
35	Dividend u/s 150 @7.5%	64030052			
36	Dividend u/s 150 @ 15%	64030055			
37	Dividend u/s 150 @ 25%	64330052			
38	Yield on Bahbood certificates/Pensioners benefit account	64030071			
39	Profit on Debt u/s 7B	64310056			
40	Prize on Prize Bond u/s 156	64090051			
41	Winnings from Crossword Puzzle u/s 156	64090052			
42	Winnings from Raffle u/s 156	64090053			
43	Winnings from Lottery u/s 156	64090054			
44	Winnings from Quiz u/s 156	64090055			
45	Winnings from Sale Promotion u/s 156	64090056			
46	Capital Gains on Immovable Property u/s 37(1A)	64220050			
47	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058			
48	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059			
49	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058			
50	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
51	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060			
52	Capital Gains on Securities u/s 37A @ 0%	64220151			
53	Capital Gains on Securities u/s 37A @ 5%	64220153			
54	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
55	Capital Gains on Securities u/s 37A @ 10%	64220158			
56	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
57	Capital Gains on Securities u/s 37A @ 15%	64220156			
Verification	I, _____, CNIC No. _____, in my capacity as Self / 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.	Date:			
	Signature:	Date:			

Individual Paper Return for Tax Year 2022

**RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001
(IT-2)**

1/2

FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY

Name*		Tax Year	2022
CNIC*		NTN*	
Address*			
Sr.	Description	Code	Total Amount
1	Income/(loss) from property [Sum of 2 to 10]	2000	A
2	Rent received or receivable	2001	
3	1/10th of amount not adjustable against rent	2002	
4	Forfeited deposit under a contract for sale of property	2003	
5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004	
6	Unpaid Liabilities exceeding three years	2005	
7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031	
8	Insurance Premium	2032	
9	Local Rate/Tax/Charge/Cess	2033	
10	Other Deductions against Rent	2098	
11	Income from Business	3000	
12	Gains / (Loss) from Capital Assets (including securities)	4000	
13	Income / (Loss) from Other Sources [Sum of 14 to 22] - [Sum of 23 to 25]	5000	
14	Receipts from Other Sources	5029	
15	Royalty	5002	
16	Profit on Debt (Interest, Yield, etc)	5003	
17	Profit on Debt (if amount u/s 7B exceeds Rs. 36 million)	500312	
18	Ground Rent	5004	
19	Rent from sub lease of Land or Building	5005	
20	Rent from lease of Building with Plant and Machinery	5006	
21	Annuity/pension	5007	
22	Other Receipts	5028	
23	Deductions from Other Sources	5089	
24	Accounting Depreciation	5064	
25	Other Deductions	5088	
26	Foreign Income	6000	
27	Foreign Business Income/Loss	6039	
28	Foreign Property Income/Loss	6029	
29	Foreign Capital Gain Income/Loss	6049	
30	Foreign Other Sources Income/Loss	6059	
31	Share in untaxed Income from AOP	3131	
32	Share in Taxed Income from AOP	3141	
33	Total Income	9000	
			Total
			Inadmissible
			Admissible
Deductible Allowances	34 Deductible Allowances [Sum of 35 to 38]	9009	
	35 Zakat u/s 60	9001	
	36 Workers Welfare Fund u/s 60A	9002	
	37 Deductible Allowance for Profit on Debt u/s 60C	9007	
	38 Educational expenses u/s 60D	9008	
Computations	39 Taxable Income [33-34]	9100	
	40 Tax Chargeable	9200	
	41 Normal Income Tax	920000	
	42 Tax Credits	9329	
	43 Difference of Minimum Tax Chargeable u/s 148/ 153	923192	
	44 Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198	
	45 Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193	
	46 Difference of Minimum Tax Chargeable u/s 113	923194	
	47 Turnover / Tax Chargeable u/s 113 @0.25%	923152	
	48 Turnover / Tax Chargeable u/s 113 @0.3%	923163	
	49 Turnover / Tax Chargeable u/s 113 @0.5%	923206	
	50 Turnover / Tax Chargeable u/s 113 @0.75%	923155	
	51 Turnover / Tax Chargeable u/s 113 @1.25%	923161	
	52 Turnover / Tax Chargeable u/s 113 @1.5%	923160	
	53 Tax Paid [as per 54 + 55 + Annex'A']		
	54 Advance Income Tax	9202	
	55 Admitted Income Tax	9203	

56	Refundable Income Tax [40-53 if <0]	9210			
57	Demanded Income Tax [40-53 if >0]	9204			
58	Refund Adjustment of Other Year(s) against Demand of this Year	92101			
59	WWF	920900			
60	Agriculture Income	6100			
61	Agriculture Income Tax	9291			

Verification

, CNIC No. , in my capacity
as Self / 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 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Signature:

Date:

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)

2/2

FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY

Name*	CNIC*			Tax Year	2022
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted	NTN Tax Chargeable
			A	B	C
Final / Fixed / Average / Relevant / Reduced Rate Regime	Final / Fixed / Minimum / Average / Relevant / Reduced Income				
	54 Tax [Sum of 55 to 139]	640001			
	55 Import u/s 148 @1%	64010052			
	56 Import u/s 148 @2%	64010054			
	57 Import u/s 148 @3%	64010056			
	58 Import u/s 148 @4%	64010058			
	59 Import u/s 148 @5.5%	64010061			
	60 Import of Edible Oil u/s 148 @5.5%	64010161			
	61 Import of Packing Material u/s 148 @5.5%	64010181			
	62 Import of Mobile u/s 148	64120045			
	63 Dividend u/s 150 @7.5%	64030052			
	64 Dividend u/s 150 @ 15%	64030055			
	65 Yield on Behbood Certificates / Pensioner's Benefit				
	66 Account/Shuhada Family Welfare Account	64030071			
	67 Return on investment in sukufs u/s 5AA	64030098			
	68 Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
	69 Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
	70 Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
	71 Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
	72 Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
	73 Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
	74 Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			
	75 Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097			
	76 Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098			
	77 Payment for foreign produced commercials to a non-resident u/s 152A	64050100			
	78 Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094			
	79 Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095			
	80 Fee for offshore digital servies to a non-resident u/s 152(1C)	64050057			
	81 Payment for Goods u/s 153(1)(a) @1%	64060052			
	82 Payment for Goods u/s 153(1)(a) @1.5%	64060053			
	83 Payment for Goods u/s 153(1)(a) @ 2.5%	64060055			
	84 Payment for Goods u/s 153(1)(a) @4.5%	64060059			
	85 Payment for Services u/s 153(1)(b) @ 1%	64060152			
	86 Payment for services u/s 153(1)(b) @ 1.5%	64060153			
	87 Payment for Services u/s 153(1)(b) @ 2%	64060154			
	88 Payment for Services u/s 153(1)(b) @ 10%	64060170			
	89 Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
	90 Receipts from Contracts u/s 153(1)(c) @10%	64060270			
	91 Fee for Export related Services u/s 153(2) @1%	64060352			
	92 Deduction of Tax from Yarn Traders u/s 153(1)(a)	6406081			
	93 Deduction of Tax from Yarn Traders u/s 153(1)(b)	6406082			
	94 Export Proceeds u/s 154 @1%	64070054			
	95 Foreign Indenting Commission u/s 154(2) @5%	64070151			
	96 Sale proceeds of goods to exporter u/s 154(3)	64070152			
	97 Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
	98 Contract payments to indirect exporter u/s 154(3B)	64070154			
	99 Export Proceeds u/s 154(3C)	64070155			
	100 Prize on Prize Bond u/s 156	64090051			
	101 Winnings from Crossword Puzzle u/s 156	64090052			
	102 Winnings from Raffle u/s 156	64090053			

103	Winnings from Lottery u/s 156	64090054	
104	Winnings from Quiz u/s 156	64090055	
105	Winnings from Sale Promotion u/s 156	64090056	
106	Commission / Discount on petroleum products u/s 156A @ 12%	64090151	
107	Brokerage / Commission u/s 233 @5%	64120060	
108	Brokerage / Commission u/s 233 @8%	64120066	
109	Brokerage / Commission u/s 233 @10%	64120070	
110	Brokerage / Commission u/s 233 @12%	64120074	
111	CNG Station Gas Bill u/s 234A	64130151	
112	Electricity Bill of Commercial Consumer u/s 235	64140051	
113	Electricity Bill of Industrial Consumer u/s 235	64140052	
114	Lease of rights to collect tolls u/s 236A(3)	64150102	
115	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653	
116	Payment for rent / right to use machinery / equipment u/s 236Q	64151651	
117	Rent of machinery & equipment u/s 236Q(2)	64151652	
118	Dividend in specie u/s 150 @ 7.5%	64151802	
119	Dividend in specie u/s 150 @ 15%	64151807	
120	Capital Gains on Immovable Property u/s 37(1A)	64220050	
121	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058	
122	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059	
123	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058	
124	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059	
125	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060	
126	Capital Gains on Securities u/s 37A @ 0%	64220151	
127	Capital Gains on Securities u/s 37A @ 5%	64220153	
128	Capital Gains on Securities u/s 37A @ 7.5%	64220157	
129	Capital Gains on Securities u/s 37A @ 10%	64220158	
130	Capital Gains on Securities u/s 37A @ 12.5%	64220155	
131	Capital Gains on Securities u/s 37A @15%	64220156	
132	Receipts from shipping business of a resident person u/s 7A	64310055	
133	Profit on Debt u/s 7B	64310056	
134	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061	
135	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062	
136	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063	
137	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071	
138	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule	64320051	
139	Attributable income from controlled foreign company u/s 109A @15%	64030055	
	Signature:		Date:

Annex-A			
Adjustable Tax Collected / Deducted		Tax Year	2022
Name*	CNIC*	NTN	
Sr.	Description	Code	Receipts / Value
			Tax Collected / Deducted
			A
			B
1	Adjustable Tax [Sum of 2 to 38]	640000	
2	Import u/s 148 @1%	64010002	
3	Import u/s 148 @2%	64010004	
4	Import u/s 148 @3%	64010006	
5	Import u/s 148 @ 4%	64010008	
6	Import u/s 148 @5.5%	64010011	
7	Directorship Fee u/s 149(3) @20%	64020005	
8	Profit on debt u/s 151 @ 15%	64040005	
9	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007	
10	Profit on Debt to a Non-Resident u/s 152(2)	64050008	
11	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009	
12	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012	
13	Payment for Goods u/s 153(1)(a) @1%	64060002	
14	Payment for Goods u/s 153(1)(a) @1.5%	64060003	
15	Payment for Goods u/s 153(1)(a) @2.5%	64060005	
16	Payment for Goods u/s 153(1)(a) @4.5%	64060009	
17	Motor Vehicle Registration Fee u/s 231B(1)	64100301	
18	Motor Vehicle Transfer Fee u/s 231B(2)	64100302	
19	Motor Vehicle Sale u/s 231B(3)	64100303	
20	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304	
21	Goods Transport Public Vehicle Tax u/s 234	64130001	
22	Passenger Transport Public Vehicle Tax u/s 234	64130002	
23	Private Vehicle Tax u/s 234	64130003	
24	Electricity Bill of Domestic Consumer u/s 235	64140101	
25	Telephone Bill u/s 236(1)(a)	64150001	
26	Cellphone Bill u/s 236(1)(a)	64150002	
27	Prepaid Telephone Card u/s 236(1)(b)	64150003	
28	Phone Unit u/s 236(1)(c)	64150004	
29	Internet Bill u/s 236(1)(d)	64150005	
30	Prepaid Internet Card u/s 236(1)(e)	64150006	
31	Purchase by Auction u/s 236A	64150101	
32	Sale / Transfer of Immovable Property u/s 236C	64150301	
33	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701	
34	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702	

35	Purchase by Retailers u/s 236H	64150801		
36	Purchase by others from Retailers u/s 236H	64150804		
37	Educational Institution Fee u/s 236I	64150901		
38	Purchase / Transfer of Immovable Property u/s 236K	64151101		
Signature:			Date:	

Annex-B

1/2

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled for each business)

Name*				Tax Year	2022
CNIC*				NTN	
Business					
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax
				A	B
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029		
Cost of Sales / Services	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009		
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019		
	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030		
	5	Opening Stock	3039		
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059		
	7	Salaries / Wages	3071		
	8	Fuel	3072		
	9	Power	3073		
	10	Gas	3074		
	11	Stores / Spares	3076		
	12	Repair / Maintenance	3077		
	13	Other Direct Expenses	3083		
	14	Accounting Amortization	3087		
	15	Accounting Depreciation	3088		
	16	Closing Stock	3099		
	17	Gross Profit / (Loss) [1-4]	3100		
	18	Other Revenues [Sum of 19 to 22]	3129		
	19	Accounting Gain on Sale of Intangibles	3115		
	20	Accounting Gain on Sale of Assets	3116		
	21	Others	3128		
	22	Share in untaxed Income from AOP	3131		
	23	Share in Taxed Income from AOP	3141		

Indirect Expenses	Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199			
	25 Rent	3151			
	26 Rates / Taxes / Cess	3152			
	27 Salaries / Wages / Perquisites / Benefits	3154			
	28 Traveling / Conveyance / Vehicles Running / Maintenance	3155			
	29 Electricity / Water / Gas	3158			
	30 Communication	3162			
	31 Repair / Maintenance	3165			
	32 Stationery / Printing / Photocopies / Office Supplies	3166			
	33 Advertisement / Publicity / Promotion	3168			
	34 Insurance	3170			
	35 Professional Charges	3171			
	36 Profit on Debt (Financial Charges / Markup / Interest)	3172			
	37 Brokerage / Commission	3178			
	38 Irrecoverable Debts written off	3186			
	39 Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			
	40 Other Indirect Expenses	3180			
	41 Accounting (Loss) on Sale of Intangibles	3195			
	42 Accounting (Loss) on Sale of Assets	3196			
	43 Accounting Amortization	3197			
	44 Accounting Depreciation	3198			
	45 Accounting Profit / (Loss) [17+18-24]	3200			

Signature: _____ Date: _____

Annex-B

2/2

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled for each business)

Name*				Tax Year	2022
CNIC*				NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation
			A	B	C

	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
46	Unadjusted (Loss) from Business for 2016	327016			
48	Unadjusted (Loss) from Business for 2017	327017			
49	Unadjusted (Loss) from Business for 2018	327018			
50	Unadjusted (Loss) from Business for 2019	327019			
51	Unadjusted (Loss) from Business for 2020	327020			
52	Unadjusted (Loss) from Business for 2021	327021			

Statement of Affairs / Balance Sheet

Assets	53	Total Assets [Sum of 54 to 59]	3349		
	54	Land	3301		
	55	Building (all types)	3302		
	56	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	57	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
	58	Stocks / Stores / Spares	3315		
	59	Cash / Cash Equivalents	3319		
	60	Total Equity / Liabilities [Sum of 61 to 63]	3399		
Liabilities	61	Capital	3352		
	62	Borrowings / Debt / Loan	3371		
	63	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		
	Signature:		Date:		

Annex-C				
Inadmissible / Admissible Deductions				
Name*			Tax Year	2022
CNIC*			NTN	
Sr.	Description		Code	Amount
Inadmissible Deductions	1 Inadmissible Deductions [Sum of 2 to 32]		3239	
	2 Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets		3202	
	3 Add Backs Provision for Diminution in Value of Investment		3203	
	4 Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains		3205	
	5 Add Backs u/s 21(b) Amount of Tax Deducted at Source		3206	
	6 Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid		3207	
	7 Add Backs u/s 21(ca) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990.		3227	
	8 Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit		3208	
	9 Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds		3209	
	10 Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source		3210	
	11 Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation		3211	
	12 Add Backs u/s 21(h) Personal Expenditure		3212	
	13 Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized		3204	
	14 Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member		3213	
	15 Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode		3215	
	16 Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode		3216	
	17 Add Backs u/s 21(n) Capital Expenditure		3217	
	18 Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit		3224	
	19 Add Backs u/s 21(p) Utility bills exceeding prescribed amount not paid through prescribed mode		322902	
	20 Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered		322903	
	21 Add Backs u/s 28(1)(b) Lease Rental not admissible		3220	

	22	Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
	23	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
	24	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
	25	Add Backs Tax Gain on Sale of Intangibles	3225	
	26	Add Backs Tax Gain on Sale of Assets	3226	
	27	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
	28	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
	29	Add Backs Accounting (Loss) on Sale of Assets	3236	
	30	Add Backs Accounting Amortization	3237	
	31	Add Backs Accounting Depreciation	3238	
	32	Other Inadmissible Deductions	3234	
Admissible Deductions	33	Admissible Deductions [Sum of 34 to 43]	3259	
	34	Accounting Gain on Sale of Intangibles	3245	
	35	Accounting Gain on Sale of Assets	3246	
	36	Tax Amortization for Current Year	3247	
	37	Tax Depreciation / Initial Allowance for Current Year	3248	
	38	Pre-Commencement Expenditure / Deferred Cost	3250	
	39	Other Admissible Deductions	3254	
	40	Tax (Loss) on Sale of Intangibles	3255	
	41	Tax (Loss) on Sale of Assets	3256	
	42	Unabsorbed Tax Amortization for Previous Years	3257	
	43	Unabsorbed Tax Depreciation for Previous Years	3258	
		Signature:	Date:	

Annex-D Depreciation, Initial Allowance, Amortization													Tax Year	2022
Name*	CNIC*												NTN	
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)	
Depreciation	1 Building (all types)	3302				100%		100%	15%		10%			
	2 Ramp for Disabled Persons	330204				100%		100%	100%		100%			
	3 Plant / Machinery (not otherwise specified)	330301				100%		100%	25%		15%			
	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%		30%			
	5 Furniture (including fittings)	330303				100%		100%	0%		15%			
	6 Technical / Professional Books	330304				100%		100%	25%		15%			
	Offshore Installations of mineral oil concerns	330306				100%		100%	25%		20%			
	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%		15%			
	9 Motor Vehicle (not plying for hire)	33041				100%		100%	0%		15%			
	10 Motor Vehicle (plying for hire)	33042				100%		100%	25%		15%			
	11 Ships	33043				100%		100%	25%		15%			
	12 Aircrafts / Aero Engines	33044				100%		100%	25%		30%			
	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%			
Amortization	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization								
			A	B	C	D								
	14 Intangible	3305												
	15 Intangible	3305												
	16 Intangible	3305												
	Expenditure providing Long Term Advantage / Benefit	330516												
	18 Tax Amortization for Current Year	3247												
	19 Pre-Commencement Expenditure	3306												

Signature:

Date:

Annex-E							
Name*						Tax Year	2022
CNIC*						NTN	
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable
1	Minimum Tax Chargeable [Col.E Sum of 2 to 6]		A	B	C	D	E
2	Import u/s 148 @1%	64010052					
3	Import u/s 148 @2%	64010054					
4	Import u/s 148 @3%	64010056					
5	Import u/s 148 @4%	64010058					
6	Import u/s 148 @6%	64010062					
7	Import of Edible Oil u/s 148 @5.5%	64010161					
8	Import of Packing Material u/s 148 @5.5%	64010181					
9	Import of Plastic Raw Material u/s 148 @ 1.75%	64010081					
10	Import u/s 148 @ 4.125%	64010083					
11	Import u/s 148 @ 2.75%	64010082					
12	Import of ships by ship breakers u/s 148(8A) @ 4.5%	64010059					
13	Payment for contracts for construction, assembly of instalation to a non-resident u/s 152(1A)	64050052					
14	Payment for transport services to a PE of a non-resident u/s 152(2A)(b)	64050094					
15	Payment for services contracts to a non-resident u/s 152(1A)(b)	64050053					
16	Fee for Advertisement Services to a non-resident u/s 152(1A)©	64050054					
17	Insurance/re-instruance premium to a non-resident u/s 152(1AA)	64050055					
18	Payment for other services for PE of a non-resident u/s 152(2A)(b)	64050095					
19	Payment for Services u/s 153(1)(b) @1%	64060152					
20	Payment for goods u/s 153(1a) @ 0.25%	64060082					
21	Payment for goods u/s 153(1a) @ 2.5%	64060055					
22	Payment for goods u/s 153(1a) @ 4.5%	64060059					
23	Payment for Services u/s 153(1)(b) @ 1.5%	64060153					
24	Payment for specified for Services u/s 153(1)(b) @ 3%	64060156					
25	Payment for Services u/s 153(1)(b) @2%	64060154					
26	Payment for Services u/s 153(1)(b) @10%	64060170					
27	Payment for Services u/s 153(1)(b) @15%	64060180					
28	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
29	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
30	Payment for Goods u/s 153(1)(a) @1%	64060052					
31	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
32	Payment for Goods u/s 153(1)(a) @4.5%	64060059					

33	Fee for Export related Services u/s 153(2) @1%	64060352						
34	Deduction of Tax from yarn u/s 153(1)(a)	64060281						
35	Deduction of Tax from yarn u/s 153(1)(b)	64060282						
36	Brokerage / Commission u/s 233 @8%	64120066						
37	Brokerage / Commission u/s 233 @10%	64120070						
38	Brokerage / Commission u/s 233 @12%	64120074						
39	Brokerage / Commission u/s 233 @5%	64120060						
40	Number of imported mobile phones u/s 148 upto 30\$ @ Rs.70	64120045						
41	Number of imported mobile phones u/s 148 exceeding 30\$ upto 100\$ @ Rs.100	64120046						
42	Number of imported mobile phones u/s 148 exceeding 100\$ upto 200\$ @ Rs.930	64120047						
43	Number of imported mobile phones u/s 148 exceeding 200\$ upto 350\$ @ Rs.970	64120048						
44	Number of imported mobile phones u/s 148 exceeding 350\$ upto 500\$ @ Rs.3000	64120049						
45	Number of imported mobile phones u/s 148 exceeding 500\$ @ Rs.50200	64120050						
46	CNG Station Gas Bill u/s 234A	64130151						
47	Fee for Goods Transport Contractor u/c (43E), Part IV Second Schedule	64320053						
48	Fee for Carriage Services by Oil Tanker u/c (43D), Part IV Second Scheule	64320051						
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	E
			A	B	C	D		
49	Export Proceeds u/s 154(1) @1%	64070054						
50	Foreign Indenting Commission u/s 154(2)	64070151						
51	Sale Proceeds of goods to exporter u/s 154(3)	64070152						
52	Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153						
53	Contract Payments to indirect exporter u/s 154(3B)	64070154						
54	Export Proceeds u/s 154(3C)	64070155						
55	Commission / Discount on petroleum products u/s 156A @12%	64090151						

Annex-F				
Personal Expenses				
Name*		Tax Year	2022	
CNIC*		NTN		
Sr.	Description	Code	Amount	
1	Personal Expenses [(2 + 16) - 17]	7089		
2	Rent	7051		
3	Rates / Taxes / Charge / Cess	7052		
4	Vehicle Running / Maintenence	7055		
5	Travelling	7056		
6	Electricity	7058		
7	Water	7059		
8	Gas	7060		
9	Telephone	7061		
10	Asset Insurance / Security	7066		
11	Medical	7070		
12	Educational	7071		
13	Club	7072		
14	Functions / Gatherings	7073		
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
16	Other Personal / Household Expenses	7087		
17	Contribution in Expenses by Family Members [18+21]	7088		
18	CNIC No.	Name*		
19				
20				
21				
Signature:			Date:	

Residential, Commercial	iv						7002	
	v						7002	
	vi						7002	
	vii						7002	
	viii						7002	
	ix						7002	
	x						7002	
	3	Business Capital					7003	
		<i>Enter name, share percentage & capital amount in each AOP</i>				<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i						7003	
Business Capital	ii						7003	
	iii						7003	
	i	<i>Enter consolidated capital amount of all Sole Proprietorships</i>				<i>100%</i>	7003	
	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]					7004	
		<i>Description</i>				<i>Code</i>	<i>Value at Cost</i>	
Equipment	i						7004	
	ii						7004	
	iii						7004	
	iv						7004	
Signatures:							Date:	

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

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Name*		Tax Year	2022
CNIC*		NTN	
5	Animal (Non-Business) [Sum of 5 i to 5 iv]		7005

		<i>Description</i>		<i>Code</i>	<i>Value at Cost</i>
Animal	i	Livestock		7005	
	ii	Pet		7005	
	iii	Unspecified		7005	
	iv	Unspecified		7005	
Investment	6	Investment (Non-Business) [Sum of 6 i to 6 xiii]			7006
		<i>Form</i>	<i>Account / Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>
	i	Account			7006
		Current			7006
		Current			7006
		Fixed Deposit			7006
		Fixed Deposit			7006
		Profit / Loss Sharing			7006
		Profit / Loss Sharing			7006
		Saving			7006
		Saving			7006
	ii	Annuity			7006
	iii	Bond			7006
	iv	Certificate			7006
	v	Debenture			7006
	vi	Deposit			7006
		Term Deposit			7006
		Term Deposit			7006
	vii	Fund			7006
	viii	Instrument			7006
	ix	Insurance Policy			7006
	x	Security			7006
	xi	Stock / Share			7006
	xii	Unit			7006
	xiii	Others			7006

7	Debt (Non-Business) [Sum of 7 i to 7 vii]				7007	
	<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
i	Advance				7007	
ii	Debt				7007	
iii	Deposit				7007	
iv	Prepayment				7007	
v	Receivable				7007	
vi	Security				7007	
vii	Others				7007	
8	Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
Motor Vehicle	<i>Form (Car,Jeep,Motor Cycle,Scooter,Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	<i>Code</i>	<i>Value at Cost</i>
	i				7008	
	ii				7008	
	iii				7008	
	iv				7008	
	v				7008	
	vi				7008	
	vii				7008	
	viii				7008	
Signatures:						Date:
WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001						3/4
Name*					Tax Year	2022

CNIC*		NTN	
Precious Possession	9 Precious Possession [Sum of 9 i to 9 iii]	7009	
	<i>Description</i>	Code	Value at Cost
	i Antique / Artifact	7009	
	ii Jewelry / Ornament / Metal / Stone	7009	
Household Effect	iii Others (Specify)	7009	
	10 Household Effect [Sum of 10 i to 10 iv]	7010	
	<i>Description</i>	Code	Value at Cost
	i Unspecified	7010	
	ii Unspecified	7010	
Personal Item	iii Unspecified	7010	
	iv Unspecified	7010	
	11 Personal Item [Sum of 11 i to 11 iv] *	7011	
	<i>Description</i>	Code	Value at Cost
	i Unspecified	7011	
Cash	ii Unspecified	7011	
	iii Unspecified	7011	
Other Asset	iv Unspecified	7011	
	12 Cash (Non-business) [Sum of 12 i to 12 x]	7012	
	Notes & Coins	7012	
Any Other Asset	13 Any Other Asset [Sum of 13 i to 13 iv]	7013	
	<i>Description</i>	Code	Value at Cost
	i	7013	

Any Oth	ii		7013	
	iii		7013	
	iv		7013	
	14 Assets in Others' Name [Sum of 14 i to 14 iv]		7014	
Assets in Others' Name		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
	15 Total Assets inside Pakistan [Sum of 1 to 14]		7015	
	16 *Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]		7016	
		Description	Code	Value at Cost
	i		7016	
Assets outside Pakistan	ii		7016	
	iii		7016	
	iv		7016	
	17 Total Assets [15+16]		7019	

* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures:

Date:

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

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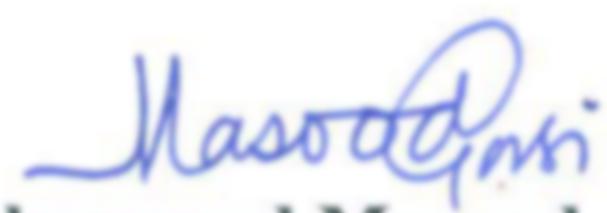
Name*		Tax Year	2022
CNIC*		NTN	
18 Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]		7021	

	Form	Creditor's NTN / CNIC	Creditor's Name	Code	Value at Cost
Loan	i Advance			7021	
	ii Borrowing			7021	
	iii Credit			7021	
	iv Loan			7021	
	v Mortgage			7021	
	vi Overdraft			7021	
	vii Payable			7021	
	viii Others			7021	
	19 Total Liabilities			7029	
Reconciliation of Net Assets	20 Net Assets Current Year [17-19]			703001	
	21 Net Assets Previous Year			703002	
	22 Increase / Decrease in Assets [20-21]			703003	
	23 Inflows [Sum of 23 (i) to 23(x)]			7049	
	i Income declared as per Return for the year subject to normal tax			7031	
	ii Income declared as per Return for the year exempt from tax			7032	
	iii Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv Adjustments in Income Declared as per Return for the year			7034	
	vi Foreign Remittance			7035	
	vii Inheritance			7036	
	viii Gift			7037	
	ix Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x Others			7048	

	24	Personal Expenses [Transfer from Sr.1 Annex-F]	7089	
	25	Outflows [Sum of 25 (i) to 25 (iii)]	7099	
	i	Gift	7091	
	ii	Loss on Disposal of Assets	7092	
	iii	Others	7098	
	26	Unreconciled Amount [23-24-25]	703000	
Disposed Assets	27	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]	703004	
		Description	Code	Value at Cost
	i		703004	
	ii		703004	
Verification	I,	, CNIC No.		, in my capacity
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2022 & of my personal expenditure for the year ended 30.06.2022 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.			
	Signatures:		Date:	".

2. This Notification shall be applicable for the tax year 2022.

[F. No. 1(29)R&S/2021]


(Muhammad Masood Ahmad Gorsu)
Secretary (Rules & SROs)