

**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*				Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
Sr.	Description	Code	Total Amount	A	B	C
Property	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 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 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				
Deductible Allowances			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				
Computations	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 Years) 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 Bahria 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 does not exceed 1 year	64220058					
48 Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but does not exceed 2 years	64220059					
49 Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but does not exceed 3 years	64330058					
50 Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 years but does not 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	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: _____					

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*		Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
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			

Signature:

Date:

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

Name*			Tax Year	2022	
CNIC*			NTN		
Sr.	Description	Code	Receipts / Value Number	Tax Collected / Deducted	Tax Chargeable
			A	B	C
	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			
	Yield on Behbood Certificates / Pensioner's Benefit				
65	Account/Shuhada Family Welfare Account	64030071			
66	Return on Investment in sukuk u/s 5AA	64030098			
67	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) /				
68	Division IV- Part I- 1st Schedule	64050051			
	Payment for Contracts for Construction, Assembly or Installation to a				
69	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) /				
70	Division II- Part III- 1st Schedule	64050053			
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) /				
71	Division II- Part III- 1st Schedule	64050054			
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) /				
72	Division II- Part III- 1st Schedule	64050055			
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) /				
73	Division II- Part III- 1st Schedule	64050056			
	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				
75	under ADDT	64050097			
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-				
76	Resident covered under ADDT	64050098			
	Payment for foreign produced commercials to a non-				
77	resident u/s 152A	64050100			
	Payment for transport services to a PE of a non-resident u/s				
78	152(2A)(b) @ 2%	64050094			
	Payment for other services to a PE of a non-resident u/s 152(2A)(b)				
79	@ 10%	64050095			
	Fee for offshore digital services to a non-resident u/s 152(1C)	64050057			
80	Payment for Goods u/s 153(1)(a) @1%	64060052			
81	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
82	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055			
83	Payment for Goods u/s 153(1)(a) @ 4.5%	64060059			
84	Payment for Services u/s 153(1)(b) @ 1%	64060152			
85	Payment for services u/s 153(1)(b) @ 1.5%	64060153			
86	Payment for Services u/s 153(1)(b) @ 2%	64060154			
87	Payment for Services u/s 153(1)(b) @ 10%	64060170			
88	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
89	Receipts from Contracts u/s 153(1)(c) @10%	64060270			
90	Fee for Export related Services u/s 153(2) @1%	64060352			
91	Deduction of Tax from Yarn Traders u/s 153(1)(a)	6406081			
92	Deduction of Tax from Yarn Traders u/s 153(1)(b)	6406082			
93	Export Proceeds u/s 154 @1%	64070054			
94	Foreign Indenting Commission u/s 154(2) @5%	64070151			
95	Sale proceeds of goods to exporter u/s 154(3)	64070152			
96	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
97	Contract payments to indirect exporter u/s 154(3B)	64070154			
98	Export Proceeds u/s 154(3C)	64070155			
99	Prize on Prize Bond u/s 156	64090051			
100	Winnings from Crossword Puzzle u/s 156	64090052			
101	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 236O	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 A	Amount Subject to Final Tax B	Amount Subject to Normal Tax C
Revenue	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029			
	1 Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
Cost of Sales / Services	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
	Cost of Sales / Services [(sum of 5 to 15)-16]	3030			
Cost of Sales / Services	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				

	Management, Administrative, Selling & Financial Expenses			
24	[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:

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Annex-B
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
			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	
	61 Capital	3352	
Liabilities	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
	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	
	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	
	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	
	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
	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	
	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	
	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	
	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%		
	7 Offshore Installations of mineral oil concerns	330306				100%		100%	25%		20%		
	8 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%		
	13 Tax Depreciation / Initial Allowance for Current Year	3248								100%	100%		
Amortization	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization							
	14 Intangible	3305											
	15 Intangible	3305											
	16 Intangible Expenditure providing Long Term Advantage / Benefit	330516											
	18 Tax Amortization for Current Year	3247											
	19 Pre-Commercioement Expenditure	3306											

Signature:

Date:

Annex-E

Name*	CNIC*	Tax Year	2022				
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 or 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)C	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 Schedule	64320051					
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
			A	B	C	D	E
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 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 / Maintenance	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:

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

1/4

Name*							Tax Year	2022
CNIC*							NTN	
Residen								
Business								
1 Agricultural Property [Sum of 1 i to 1 x]							7001	
Agricultural Property	Form (Irrigated / Unirrigated / Uncultivable)	Mauza / Village / Chak No.	Tehsil	District	Area (Acre)	Share %	Code	Value at Cost
	i						7001	
	ii						7001	
	iii						7001	
	iv						7001	
	v						7001	
	vi						7001	
	vii						7001	
	viii						7001	
	ix						7001	
x						7001		
2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]							7002	
Industrial Property	Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)	Unit No. / Complex / Street / Block / Sector	Area / Locality / Road	City	Area (Marla / sq. yd.)	Share %	Code	Value at Cost
	i						7002	
	ii						7002	
	iii						7002	

Residential, Commercial	IV						7002	
	V						7002	
	VI						7002	
	VII						7002	
	VIII						7002	
	IX						7002	
	X						7002	
	3 Business Capital	<i>Enter name, share percentage & capital amount in each AOP</i>					7003	
		<i>Share %</i>					Code	Value at Cost
	i						7003	
Business Capital	ii						7003	
	iii						7003	
	i	<i>Enter consolidated capital amount of all Sole Proprietorships</i>					100%	7003
	4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]						7004	
		<i>Description</i>					Code	Value at Cost
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>Code</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	
	<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

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Name*	Tax Year	2022
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CNIC*		NTN	
Previous Possession	9 Precious Possession [Sum of 9 i to 9 iii]	7009	
	Description	Code	Value at Cost
Household Effect	i Antique / Artifact	7009	
	ii Jewelry / Ornament / Metal / Stone	7009	
	iii Others (Specify)	7009	
Personal Item	10 Household Effect [Sum of 10 i to 10 iv]	7010	
	Description	Code	Value at Cost
	i Unspecified	7010	
	ii Unspecified	7010	
	iii Unspecified	7010	
Cash	11 Personal Item [Sum of 11 i to 11 iv] *	7011	
	Description	Code	Value at Cost
	i Unspecified	7011	
	ii Unspecified	7011	
	iii Unspecified	7011	
Other Asset	12 Cash (Non-business) [Sum of 12 i to 12 x]	7012	
	Notes & Coins	7012	
13 Any Other Asset [Sum of 13 i to 13 iv]	Description	Code	Value at Cost
	i	7013	

Assets in Others' Name	ii		7013	
	iii		7013	
	iv		7013	
	14 Assets in Others' Name [Sum of 14 i to 14 iv]		7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
Assets outside Pakistan	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	
	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	

	<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	<i>Code</i>	<i>Value at Cost</i>
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	
	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	
Reconciliation of Net Assets	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)