

Definition of an NRP

The definition of non-resident has been adopted from the Income Tax Ordinance

(Chapter 5, Division II, Section 82), which is as follows:

An individual shall be treated as non-resident for a tax year if the individual —

- i. is outside of Pakistan for a period of, or periods amounting in aggregate to, 183 days or more in the tax year (July to June); or.
- ii. is outside of Pakistan for a period of, or periods amounting in aggregate to, 120 days or more in the tax year and, in the four years preceding the tax year, has been outside of Pakistan for a period of, or periods amounting in aggregate to 365 days or more.