

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 17th October, 2016.

NOTIFICATION
(Income Tax)

S.R.O.972(I)/2016.- 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 amendment shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 839(I)/2016 dated the 9th September, 2016, as required by sub-section (3) of the said section, namely:-

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

“Part-II I Companies Income Tax Return 2016

<div> Edit Save Submit Cancel Print </div>																																																																																																																																	
Task								Transaction Date																																																																																																																									
Name								Registration No.																																																																																																																									
Period		Tax Year 2016		Valid Upto		Due Date		Document Date																																																																																																																									
								Submission Date: *																																																																																																																									
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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification						
Property												Calculate				
Business																
Manufacturing / Trading Items																
Other Revenues			Income / (Loss) from Business									3000				
Management, Administrative, Selling & Financial Expenses			Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)									3029				
Inadmissible / Admissible Deductions			Gross Revenue (excluding Sales Tax, Federal Excise)									3009				
Adjustments			Gross Domestic Sales / Services Fee									3004				
Business Assets / Equity / Liabilities			Gross Exports Sales / Services Fee									3008				
			Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)									3019				
Transactions > PKR 50 Million with Non-Residents			Domestic Commission / Brokerage / Discount / Freight Outward, etc.									3011				
Capital Assets			Foreign Commission / Brokerage / Discount / Freight Outward, etc.									3012				
Other Sources			Rebates / Duty Drawbacks									3070				
Foreign Sources / Agriculture			Cost of Sales / Services									3030				
Tax Chargeable / Payments			Opening Stock									3039				
			Domestic Raw Material / Components Opening Balance									3035				
			Import Raw Material / Components Opening Balance									3036				
			Stores / Spares Opening Balance									3037				
			Fuel Opening Balance									3038				
			Work in Process Opening Balance									3034				
			Self-Manufactured Finished Goods Opening Balance									3033				
			Domestic Finished Goods Opening Balance									3031				
			Import Finished Goods Opening Balance									3032				
			Net Purchases (excluding Sales Tax, Federal Excise)									3059				
			Net Domestic Purchases Raw Material / Components									3055				
			Net Import Raw Material / Components									3056				
			Net Stores / Spares Purchases									3057				
			Net Fuel Purchases									3058				
			Net Domestic Purchases Finished Goods									3051				
			Net Import Finished Goods									3052				
			Consumed									3069				
			Domestic Raw Material / Components Consumed									3065				
			Import Raw Material / Components Consumed									3066				
			Stores / Spares Consumed									3067				
			Fuel Consumed									3068				
			Work in Process Consumed									3064				
			Self-Manufactured Finished Goods Consumed									3063				
			Domestic Finished Goods Consumed									3061				
			Import Finished Goods Consumed									3062				
			Direct Expenses									3089				
			Salaries / Wages									3071				
			Power									3073				
			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	Bill	Payment	Attachment	Company Director	Attribute	Verification				
<div>▶ Property</div> <div>▼ Business</div> <div>Manufacturing / Trading Items</div> <div>Other Revenues</div> <div>Management, Administrative, Selling & Financial Expenses</div> <div>Inadmissible / Admissible Deductions</div> <div>Adjustments</div> <div>Business Assets / Equity / Liabilities</div> <div>▶ Transactions > PKR 50 Million with Non-Residents</div> <div>▶ Capital Assets</div>											<div>Calculate</div>			
		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	Bill	Payment	Attachment	Company Director	Attribute	Verification				
<div><div>Property</div><div>Business</div><div>Manufacturing / Trading Items</div><div>Other Revenues</div><div>Management, Administrative, Selling & Financial Expenses</div><div>Inadmissible / Admissible Deductions</div><div>Adjustments</div><div>Business Assets / Equity / Liabilities</div><div>Transactions > PKR 50 Million with Non-Residents</div><div>Capital Assets</div><div>Other Sources</div><div>Foreign Sources / Agriculture</div><div>Tax Chargeable / Payments</div></div> <div>Calculate</div>														
Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action								
Management, Administrative, Selling & Financial Expenses		3199												
Rent		3151												
Rates / Taxes / Cess		3152												
Salaries / Wages / Perquisites / Benefits		3154												
Traveling / Conveyance / Vehicles Running / Maintenance		3155												
Electricity / Water / Gas		3158												
Communication		3162												
Repair / Maintenance		3165												
Stationery / Printing / Photocopies / Office Supplies		3166												
Advertisement / Publicity / Promotion		3168												
Insurance		3170												
Professional Charges		3171												
Profit on Debt (Financial Charges / Markup / Interest)		3172												
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	Bill	Payment	Attachment	Company Director	Attribute	Verification				
<div>Property</div> <div>Business</div> <div>Manufacturing / Trading Items</div> <div>Other Revenues</div> <div>Management, Administrative, Selling & Financial Expenses</div> <div>Inadmissible / Admissible Deductions</div> <div>Adjustments</div> <div>Business Assets / Equity / Liabilities</div> <div>Transactions > PKR 50 Million with Non-Residents</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div>											Calculate			
Description							Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action			
Inadmissible Deductions							3239							
Add Backs u/s 29(2) Provision for Doubtful Debts							3201							
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets							3202							
Add Backs Provision for Diminution in Value of Investment							3203							
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized							3204							
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains							3205							
Add Backs u/s 21(b) Amount of Tax Deducted at Source							3206							
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							
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							
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation							3211							
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 28(1)(b) Lease Rental not admissible							3220							
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	Bill	Payment	Attachment	Company Director	Attribute	Verification					
▶ Property												Calculate			
▼ 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 2010						327010							
Inadmissible / Admissible Deductions		Unadjusted (Loss) from Business for 2011						327011							
Adjustments		Unadjusted (Loss) from Business for 2012						327012							
Business Assets / Equity / Liabilities		Unadjusted (Loss) from Business for 2013						327013							
		Unadjusted (Loss) from Business for 2014						327014							
▶ Transactions > PKR 50 Million with Non-Residents		Unadjusted (Loss) from Business for 2015						327015							

Revenue

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

Bill

Payment

Attachment

Company Director

Attribute

Verification

▼ Property

Receipts / Deductions

▶ Business

▼ Transactions > PKR 50 Million with Non-Residents

Computation of Transactions > PKR 50 Million

Intangible Property

Services

Calculate

Description	Code	Revenue from Non-Resident	Expenditure to Non-Resident	Action
Managerial / Financial / Administrative / Marketing / Commercial	3808			+
Engineering / Technical / Construction etc.	3809			+
Research and Development	3810			+
Commissions	3811			+
Lease Payments	3861			+

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<div>▶ Property</div> <div>▶ Business</div> <div>▼ Transactions > PKR 50 Million with Non-Residents</div> <div>Computation of Transactions > PKR 50 Million</div> <div>Intangible Property</div> <div>Services</div> <div>Financial</div> <div>Interests</div>											<div>Calculate</div>
Description							Code	Revenue from Non-Resident	Expenditure to Non-Resident		Action
Interest / Profit on Debt							3812				+
Dividend (Common Stock / Preferred Stock / Deemed Dividend)							3813				+
Insurance							3814				+
Guarantees provided to or from a non-resident							3815				+
Others (including Derivatives)							3816				+
Expenses Reimbursement at cost							3817				+

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<div>▶ Property</div> <div>▶ Business</div> <div>▼ Transactions > PKR 50 Million with Non-Residents</div> <div>Computation of Transactions > PKR 50 Million</div> <div>Intangible Property</div> <div>Services</div> <div>Financial</div> <div>Interests</div>											<div>Calculate</div>
Description							Code	Beginning Balance	Closing Balance		Action
Interest Bearing Loans Borrowed							3857				
Interest Bearing Loans Advanced							3858				
Interest Free Loans Borrowed							3859				
Interest Free Loans Advanced							3860				
Investment in any non-resident							3855				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification	
<div>▼ Property</div> <div>Receipts / Deductions</div> <div>► Business</div> <div>▼ Transactions > PKR 50 Million with Non-Residents</div> <div>Computation of Transactions > PKR 50 Million</div> <div>Intangible Property</div> <div>Services</div> <div>Financial</div> <div>Interests</div> <div>Tangible Property (associates only)</div>											<div>Calculate</div>
Description						Code	Sold To Non-Resident	Purchased From Non-Resident			Action
Finished Goods						3802					
Stock in Trade or Raw Material						3803					
Others						3804					
Property of Capital Nature						3856					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification							
<div>▶ Property</div> <div>▶ Business</div> <div>▶ Transactions > PKR 50 Million with Non-Residents</div> <div>▼ Capital Assets</div> <div>Long Term</div>																	Calculate
Description							Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Consideration Received on Disposal of Capital Assets Held Long Term							4009										
Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses							4019										
Net Gain / (Loss) on Capital Assets Held Long Term							4020										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification							
<div>» Property</div> <div>» Business</div> <div>» Transactions > PKR 50 Million with Non-Residents</div> <div>▼ Capital Assets</div> <div>Long Term</div> <div>Short Term</div>																	Calculate
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										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification						
Property																Calculate
Business																
Transactions > PKR 50 Million with Non-Residents																
Capital Assets																
Long Term																
Short Term																
Adjustments																
Other Sources																
Description											Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
Unadjusted (Loss) from Capital Assets for 2010											409910					
Unadjusted (Loss) from Capital Assets for 2011											409911					
Unadjusted (Loss) from Capital Assets for 2012											409912					
Unadjusted (Loss) from Capital Assets for 2013											409913					
Unadjusted (Loss) from Capital Assets for 2014											409914					
Unadjusted (Loss) from Capital Assets for 2015											409915					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification					
											Calculate				
Property															
Business															
Transactions > PKR 50 Million with Non-Residents															
Capital Assets															
Other Sources															
Receipts / Deductions															
Foreign Sources / Agriculture															
Tax Chargeable / Payments															

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification						
											Calculate					
Property											Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Business											Foreign Property Income / (Loss)	6029				
Transactions > PKR 50 Million with Non-Residents											Foreign Property Income / (Loss)	6021				
Capital Assets											Foreign Property Income / (Loss)	6022				
Other Sources											Foreign Property Income / (Loss)	6023				
Foreign Sources / Agriculture											Foreign Property Income / (Loss)	6024				
Foreign Sources											Foreign Business Income / (Loss)	6039				
Agriculture											Foreign Business Income / (Loss)	6031				
Tax Chargeable / Payments											Foreign Business Income / (Loss)	6032				
											Foreign Business Income / (Loss)	6033				
											Foreign Business Income / (Loss)	6034				
											Foreign Capital Gains / (Loss)	6049				
											Foreign Capital Gains / (Loss)	6041				
											Foreign Capital Gains / (Loss)	6042				
											Foreign Capital Gains / (Loss)	6043				
											Foreign Capital Gains / (Loss)	6044				
											Foreign Other Sources Income / (Loss)	6059				
											Foreign Other Sources Income / (Loss)	6051				
											Foreign Other Sources Income / (Loss)	6052				
											Foreign Other Sources Income / (Loss)	6053				
											Foreign Other Sources Income / (Loss)	6054				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification							
<div>▶ Property</div> <div>▶ Business</div> <div>▶ Transactions > PKR 50 Million with Non-Residents</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▼ Foreign Sources / Agriculture</div> <div>Foreign Sources</div> <div>Agriculture</div>											<div>Calculate</div>						
											Description	Code	Amount				Action
											Agriculture Income	6100					
											Agriculture Income Tax	9291					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification																																					
<div> <div> Property Business Transactions > PKR 50 Million with Non-Residents Capital Assets Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments </div> <div>Calculate</div> </div>																																															
<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total</th> <th>Inadmissible</th> <th>Admissible</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Deductible Allowances</td> <td>9009</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Workers Welfare Fund u/s 60A</td> <td>9002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Workers Profit Participation Fund u/s 60B</td> <td>9003</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Charitable Donations u/c 61, Part I, 2nd Schedule</td> <td>9004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt etc. u/s 64A</td> <td>9007</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												Description	Code	Total	Inadmissible	Admissible	Action	Deductible Allowances	9009					Workers Welfare Fund u/s 60A	9002					Workers Profit Participation Fund u/s 60B	9003					Charitable Donations u/c 61, Part I, 2nd Schedule	9004					Profit on Debt etc. u/s 64A	9007				
Description	Code	Total	Inadmissible	Admissible	Action																																										
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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification						
												Calculate				
» Property																
» Business																
» Transactions > PKR 50 Million with Non-Residents																
» Capital Assets																
» Other Sources																
» Foreign Sources / Agriculture																
» Tax Chargeable / Payments																
Deductible Allowances																
Tax Credits																
Adjustable Tax																
Final / Fixed / Minimum / Average / Relevant / Reduced Tax																
Computations																
Description												Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
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 @4.5%												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 Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule												64050010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule												64050011				
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) @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				+
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				
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)												64120103				
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				
Functions / Gatherings Charges u/s 236D												64150401				
Certification of Foreign-Produced TV Play Single u/s 236E												64150501				
Certification of Foreign-Produced TV Drama Serial u/s 236E												64150502				
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 Rihts u/s 236F												64150604				
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				
Sale / Purchase of future commodity contracts u/s 236T												64151901				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification					
<div><div><div>Property</div><div>Business</div><div>Transactions > PKR 50 Million with Non-Residents</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 Credits</div><div>Adjustable Tax</div><div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div><div>Computations</div></div><div>Calculate</div></div>															
Description							Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax							640001								
Import u/s 148 @1%							64010052								
Import u/s 148 @2%							64010054								
Import u/s 148 @3%							64010056								
Import u/s 148 @4.5%							64010059								
Import u/s 148 @5.5%							64010061								
Import u/s 148 @6%							64010062								
Import of Edible Oil u/s 148 @5.5%							64010161								
Import of Packing Material u/s 148 @5.5%							64010181								
Dividend u/s 150 @7.5%							64030052								
Dividend u/s 150 @10%							64030053								
Dividend u/s 150 @12.5%							64030054								
Dividend u/s 150 @20%							64030057								
Dividend u/s 150 @25%							64030059								
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								
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 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) @4%							64060058								
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) @12%							64060074								
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 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								
Brokerage / Commission u/s 233 @10%							64120070								
Brokerage / Commission u/s 233 @12%							64120074								
CNG Station Gas Bill u/s 234A							64130151								
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M							64151351								
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N							64151451								
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								
Dividend in specie u/s 236S							64151801								
Capital Gains on Immovable Property u/s 37(1A) @0%							64220051								
Capital Gains on Immovable Property u/s 37(1A) @5%							64220053								
Capital Gains on Immovable Property u/s 37(1A) @10%							64220055								
Capital Gains on Securities u/s 37A @0%							64220151								
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 @0%							64220251								
Capital Gains on Securities u/r 6B, 4th Schedule @7.5%							64220254								
Capital Gains on Securities u/r 6B, 4th Schedule @12.5%							64220256								
Capital Gains on Securities u/r 6B, 4th Schedule @15%							64220257								
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule							64310051								
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule							64310052								
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule							64310053								
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule							64320051								
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule							64320052								
Receipts from Shipping Business of a resident person u/s 7A							64310054								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification				
											Calculate			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification						
											<div>Calculate</div>					
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	Bill	Payment	Attachment	Company Director	Attribute	Verification					
											Calculate				
Description		Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)				
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	Bill	Payment	Attachment	Company Director	Attribute	Verification	
Attributes								Value		Action	
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 non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatsoever, under an arrangement including exchange, swap, barter, bonus, discount etc.											
Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatever, 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 has dealing during the tax year.											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification
<p>I, <input type="text" value="Enter Name"/>, CNIC No. <input type="text" value="Enter CNIC No"/>, 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.</p> <div><input type="text" value=""/><input type="button" value="Verify Pin"/></div>										

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2. This notification shall be applicable for the tax year 2016.

[F.No.1(44)Rules&SROs/2016]



(Reema Masud)
Secretary (IT-Budget)