GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

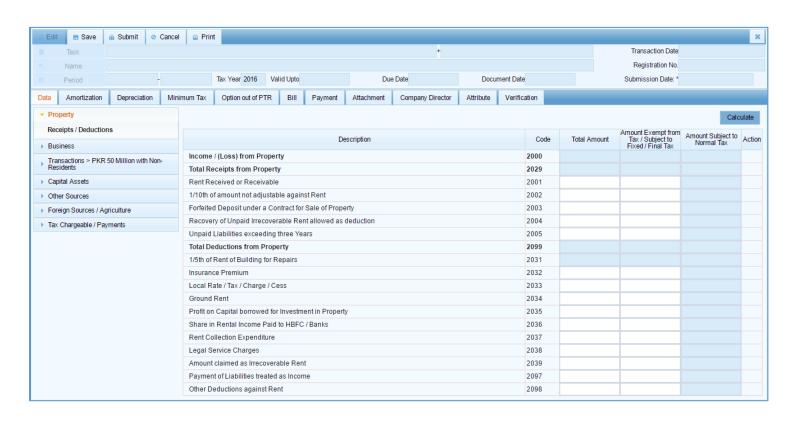
Islamabad, the 17th October, 2016.

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



▶ Property					Calc	culate							
▼ Business				Amount Exempt from Tax / Subject to	1 Amount Subject to								
Manufacturing / Trading Items	Description	Code	Total Amount	Tax / Subject to Fixed / Final Tax	Normal Tax	Action							
Other Revenues	Income / (Loss) from Business	3000											
Management, Administrative, Selling &	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029											
Financial Expenses	Gross Revenue (excluding Sales Tax, Federal Excise)	3009											
Inadmissible / Admissible Deductions	Gross Domestic Sales / Services Fee	3004											
Adjustments	Gross Exports Sales / Services Fee	3008											
Business Assets / Equity / Liabilities	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019											
Transactions > PKR 50 Million with Non-	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011											
Residents	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012											
Capital Assets	Rebates / Duty Drawbacks	3070											
Other Sources	Cost of Sales / Services	3030											
▶ Foreign Sources / Agriculture	Opening Stock	3039											
▶ Tax Chargeable / Payments	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												
	Fuel Consumed												
	Work in Process Consumed												
	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 3093		-									
	Self-Manufactured Finished Goods Closing Balance												
	Domestic Finished Goods Closing Balance	3091											
	Import Finished Goods Closing Balance	3092											
	Gross Profit / (Loss)	3100											
Data Amortization Depreciation M	inimum Tax Option out of PTR Bill Payment Attachment Company Director Attribute	Verification											
▶ Property					Cold	rulato							
▼ Business				American Francisco									
Manufacturing / Trading Items	Description	Code	Total Amount	Amount Exempt from Tax / Subject to	Annount Subject to	Action							
	Other Revenues 3129												
Other Revenues	Fee for Technical / Professional Services	3101											
Management, Administrative, Selling & Financial Expenses	Fee for Other Services	3102											
Inadmissible / Admissible Deductions	Profit on Debt	3106			ect to Normal Tay Action								
	Royalty	3107											
Adjustments	License / Franchise Fee	3108											

3108

3115

3116

3128

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

Business Assets / Equity / Liabilities

Transactions > PKR 50 Million with Non-Residents

Capital Assets

License / Franchise Fee

Others

Accounting Gain on Sale of Intangibles

Accounting Gain on Sale of Assets

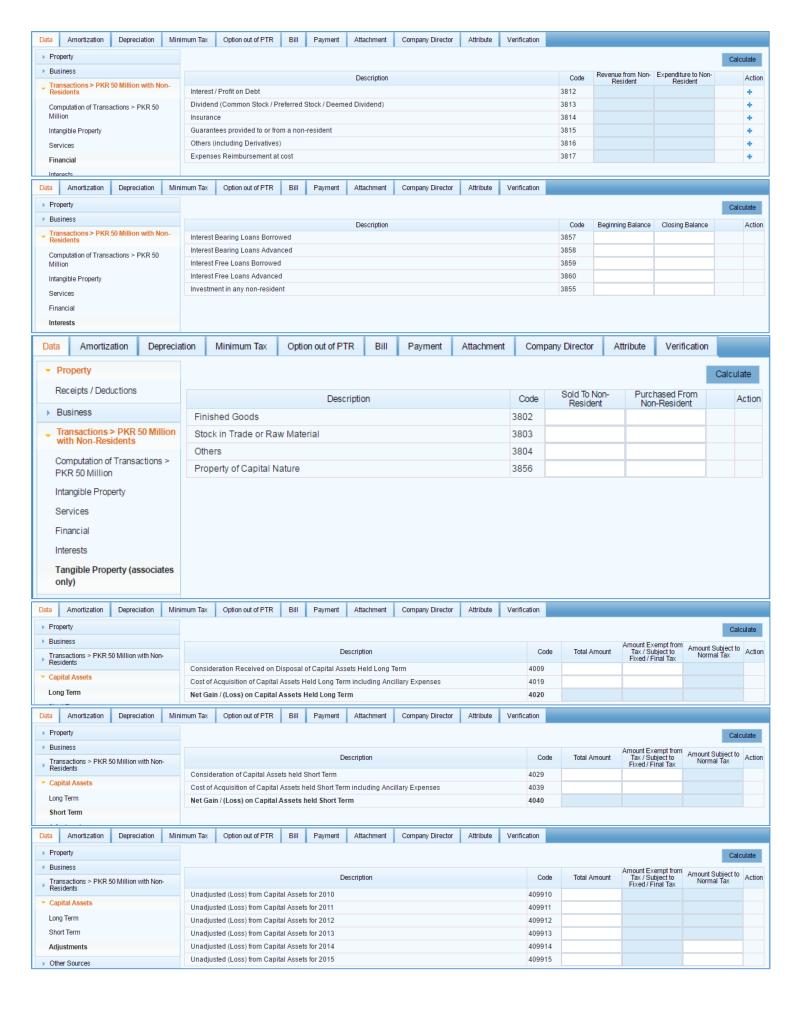
Data	Amortization	Depreciation	Minimum	Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification				
▶ Pr	roperty													Cald	culate
	usiness anufacturing / Trad	ing Items					Des	cription			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	her Revenues	ing itomo	M	nager	nent, Administrative	. Selling	& Financial	Expenses			3199		FIXeu/Filial Tax		
		iniatuativa Callina	D.	ent		,					3151				
	anagement, Admi nancial Expenses	inistrative, Selling 8		ites / Ta	axes / Cess						3152				
Ina	admissible / Admis	ssible Deductions	Sa	laries	/ Wages / Perquisites	/ Benefi	ts				3154				
	djustments		Tr	eveling	/ Conveyance / Vehi	cles Rur	nning / Mainte	nance			3155				
			EI	ectricity	//Water/Gas						3158				
	usiness Assets / E			mmun	ication						3162				
Tra Re	ansactions > PKR esidents	50 Million with Non	r Re	pair/I	Maintenance						3165				
Ca	apital Assets		St	ationer	y / Printing / Photoco	oies / Off	ice Supplies				3166				
Ot	ther Sources		Ad	lvertise	ment / Publicity / Pro	motion					3168				
	oreign Sources / A	ariculture	Ins	urance	Э						3170				
	-		Pr	Professional Charges 3171											
► Ia	x Chargeable / Pa	yments	Pr	ofit on	Debt (Financial Char	ges / Ma	rkup / Interest	t)			3172				
			Do	nation	/ Charity						3174				
			Br	okerag	e / Commission						3178				
			Ot	her Ind	irect Expenses						3180				
			Di	rectors	Fee						3183				
			W	orkers	Profit Participation Fu	ınd					3185				
			Pr	ovision	for Doubtful / Bad D	ebts					3191				
			Pr	ovision	for Obsolete Stocks	/ Stores	/ Spares / Fixe	ed Assets			3192				
			Pr	ovision	for Diminution in Va	ue of Inv	estment				3193				
			Irr	ecover	able Debts Written of						3186				
			OI	solete	Stocks / Stores / Spa	res / Fix	ed Assets Wri	tten off			3187				
			Ad	countii	ng (Loss) on Sale of	ntangibl	es				3195				
			Ad	countii	ng (Loss) on Sale of	Assets					3196				
			Ad	countii	ng Amortization						3197				
			Ad	countii	ng Depreciation						3198				
			A	count	ing Profit / (Loss)						3200				

	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification				
Prop	perty												Cal	culat
Busin	iness									0.1	T.1.1.	Amount Exempt from Tax / Subject to	Amount Subject to	
Manu	ufacturing / Trading	g Items				Des	cription			Code	Total Amount	Fixed / Final Tax	Normal Tax	Α
Other	er Revenues		Inadmis	sible Deductions						3239				
Mana	agement, Adminis	trative, Selling &	Add Bac	ks u/s 29(2) Provision	for Doub	otful Debts				3201				
Finan	ncial Expenses		Add Bac	ks Provision for Obsol	ete Stoc	ks / Stores / S	pares / Fixed As	ssets		3202				
Inadr	lmissible / Admiss	sible Deductions	Add Bac	ks Provision for Dimin	ution in \	Value of Inves	tment			3203				
Adjus	stments		Add Bac	ks u/s 21(i) Provision f	or Rese	rves / Funds /	Amount carried	I to Reserves / Funds	or Capitalized	3204				
Busir	iness Assets / Equ	uity / Liabilities	Add Bac	ks u/s 21(a) Cess / Ra	e / Tax I	evied on Pro	its / Gains			3205				
Tran	nsactions > PKR 5	O Million with Non-		ks u/s 21(b) Amount of						3206				
	idents	o willion with reon	Add Bac	ks u/s 21(c) Payments					Paid	3207				
Capit	ital Assets			ks u/s 21(d) Entertainn						3208				
Othe	er Sources			ks u/s 21(e) Contributi				3209						
Forei	eign Sources / Agri	iculture		ks u/s 21(f) Contributio				of Tax at source						
Tax (Chargeable / Payn	ments		ks u/s 21(g) Fine / Pen			y law / rule / reg	3211						
	3 3/11			ks u/s 21(h) Personal I				3212						
			Add Bac member	ks u/s 21(j) Profit on D	ebt / bro	kerage / Com	imission / salary	3213						
				ks u/s 21(I) Expenditur prescribed mode	e under	a single Acc	ount head exce	eding prescribed amo	unt not paid	3215				
			Add Bac	ks u/s 21(m) Salary ex	ceeding	prescribed a	mount not paid	through prescribed m	ode	3216				
			Add Bac	ks u/s 21(n) Capital E	penditu	re				3217				
			Add Bac	ks u/s 67(1) Expenditu	re attrib	utable to Non	-Business Incor	me		3218				
			Add Bac	ks u/s 34(5) Liabilities	allowed	Previously a	s deduction not	Paid within three Year	rs	3219				
			Add Bac	ks u/s 28(1)(b) Lease	Rental n	ot admissible				3220				
			Add Bac	ks Tax Gain on Sale of	Intangil	bles				3225				
			Add Bac	ks Tax Gain on Sale of	Assets					3226				
			Add Bac	ks Pre-Commenceme	nt Exper	nditure / Defe	red Cost			3230				
			Other Inc	admissible Deductions						3234				
			Add Bac	ks Accounting (Loss)	n Sale	of Intangibles				3235				
			Add Bac	ks Accounting (Loss)	n Sale	of Assets				3236				
			Add Bac	ks Accounting Amortiz	ation					3237				
			Add Bac	ks Accounting Deprec	ation					3238				
			Admissi	ible Deductions						3259				
			Accounti	ing Gain on Sale of Int	angibles	3				3245				
			Accounti	ing Gain on Sale of As	sets					3246				
			Tax Amo	rtization for Current Ye	ar					3247				
			Tax Dep	reciation / Initial Allowa	nce for	Current Year				3248				
			Pre-Com	nmencement Expendit	ire / Det	ferred Cost				3250				
			Other Ad	Imissible Deductions						3254				
				s) on Sale of Intangible	es					3255				
			Tax (Los	s) on Sale of Assets						3256				
					or Previ	ous Years				3257				
				bed Tax Amortization										
				bed Tax Amortization to the desired the de		ious Years				3258				
ta	Amortization	Depreciation				ious Years Payment	Attachment	Company Director	Attribute	Verification				
-		Depreciation	Unabsor	bed Tax Depreciation	for Previ		Attachment	Company Director	Attribute					
Prope	perty	Depreciation	Unabsor	bed Tax Depreciation	for Previ		Attachment	Company Director	Attribute				Cal	lcu
Prope	perty		Unabsor	bed Tax Depreciation	for Previ	Payment	Attachment	Company Director	Attribute		Total Amount	Amount Exempt from Tax / Subject to	Amount Subject to	
Prope Busin Manu	perty iness ufacturing / Trading		Unabsor Minimum Tax	Option out of PTR	Bill	Payment	cription	'		Verification	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		
Prope Busin Manu Other	perty iness ufacturing / Trading er Revenues	g Items	Minimum Tax Income /	bed Tax Depreciation	Bill	Payment	cription	'		Verification Code	Total Amount	Tax / Subject to	Amount Subject to	
Prope Busin Manu Other Mana	iness ufacturing / Trading er Revenues agement, Administ	g Items	Minimum Tax Income / for curren	Option out of PTR (Loss) from Business	Bill Bill Defore a	Payment Des	cription	'		Verification	Total Amount	Tax / Subject to	Amount Subject to	
Other Mana Finan	iness ufacturing / Trading er Revenues agement, Administ ncial Expenses	g Items trative, Selling &	Minimum Tax Income / for currer Unadjust	Option out of PTR (Loss) from Business at / previous years	Bill Bill Defore a	Payment Des	cription	'		Code 3270	Total Amount	Tax / Subject to	Amount Subject to	
Prope Busin Manu Other Mana Finan	iness ufacturing / Trading er Revenues agement, Administ	g Items trative, Selling &	Income / for currer Unadjus! Unadjus!	Option out of PTR (Loss) from Business int / previous years ted (Loss) from Busine	Bill before a sss for 20	Designation of A	cription	'		Code 327010	Total Amount	Tax / Subject to	Amount Subject to	

327015

Transactions > PKR 50 Million with Non-Residents Unadjusted (Loss) from Business for 2015





Data	Amortizatio	on	Depreciation	Min	imum Tax	Option out of P1	R Bill	Payment	Attachment	Company Director	Attribute	Verification						
▶ Pro	pperty														Cald	culate		
▶ Bus	siness													Amount Exempt from Tax / Subject to	Amount Subject to			
Tran	nsactions > Pl sidents	KR 50	Million with No	n-				L	Description			Code	Total Amount	Fixed / Final Tax	Normal Tax	Acti		
	pital Assets					/ (Loss) from Othe						5000						
- 1	ner Sources					ts from Other So	irces					5029						
	ceipts / Deduc	tione			Royalty		-14 -4-5					5002						
						Debt (Interest, Y	eid, etc)					5003 5004						
	eign Sources /				Ground Pont fro	m sub lease of La	nd or Puil	dina				5004						
▶ Tax	Chargeable /	Paym	ents			m lease of Buildir			an/			5006						
						Bonus Shares	y with the	iii ana waciiii	uly			5012						
						dvance, Deposit of	r Gift rece	ived in Cash				5016						
					Other R							5028						
						ions from Other !	ources					5089						
					Account	ting Depreciation						5064						
					Other D	eductions						5088						
		-		1				_	1									
Data	Amortizatio	on	Depreciation	Min	imum Tax	Option out of P1	R Bill	Payment	Attachment	Company Director	Attribute	Verification						
▶ Pro	operty																	
	siness	VD 50	Million with No					[Description			Code	Total Amount	Amount Exempt from Tax / Subject to	Amount Subject to Normal Tax	Act		
	sidents	KK 50	WILLIAM WITH	11-	Foreign	Dronerty Income	//I ose)					6020		Fixed / Final Tax	Normal Tax			
Cap	pital Assets				Foreign Property Income / (Loss) 6029 Foreign Property Income / (Loss) 6021													
Oth	ner Sources				_	Property Income												
▼ For	reign Sources	/ Agri	iculture			Property Income						6022 6023						
Fore	reign Sources					Property Income						6024						
	riculture					Business Incom						6039						
		_			Foreign	Business Income	/ (Loss)					6031						
▶ Iax	Chargeable /	Paym	ents		Foreign	Business Income	/ (Loss)					6032						
					Foreign	Business Income	/ (Loss)					6033						
					Foreign	Business Income	/ (Loss)					6034						
					Foreign	Capital Gains / (oss)					6049						
					Foreign	Capital Gains / (L	oss)					6041						
					Foreign	Capital Gains / (L	oss)					6042						
					Foreign	Capital Gains / (L	oss)					6043						
					Foreign	Capital Gains / (L	oss)					6044						
						Other Sources I						6059						
						Other Sources In						6051						
					_	Other Sources In						6052						
						Other Sources In						6053						
					Foreign	Other Sources In	ome / (Lo	55)				6054				_		
)ata	Amortizatio	n	Depreciation	Min	imum Tax	Option out of PT	R Bill	Payment	Attachment	Company Director	Attribute	Verification						
▶ Prop	perty														Cald	culate		
Bus	siness							г	escription			Code	Amount			Acti		
		KR 50	Million with No	n-	Agricultu	ure Income		L	-co-cripuoti			6100	Amount			Aut		
	sidents					ure Income Tax						9291						
	oital Assets																	
	ner Sources																	
	reign Sources	/ Agri	culture															
Fore	eign Sources																	
	riculture																	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification				
▶ Pro	perty			•				•					Ca	alculate
▶ Bus	siness					Doo	cription			Code	Total	Inadmissible	Admissible	Acti
	nsactions > PKR 5	0 Million with Non	- Deduct	ible Allowances		Des	сприоп			9009	Total	maumissible	Aumssible	Aci
	sidents			Welfare Fund u/s 60/	1					9002				
Cap	oital Assets													
Oth	er Sources			Workers Profit Participation Fund u/s 60B 9003 Charitable Donations u/c 61. Part I, 2nd Schedule 9004										
Fore	eign Sources / Agr	riculture		Debt etc. u/s 64A	raiti, Zii	u Scriedule				9004				
Tax	Chargeable / Pay	ments	Profit of	Debt etc. u/s 64A						9007				
Ded	luctible Allowanc	es												
					_									
ata	Amortization						Attachment	Company Director	Attribute	Verification				
	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Vermeditori				
▶ Prop		Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attacriment	Company Director	Autoute	Vermeditori			Ca	lculate
▶ Prop		Depreciation	Minimum Tax	Option out of PTR	Bill			Company Director	Authoric		Eligible Amount	Ineligible Amount		
▶ Prop▶ BusiTran	perty iness nsactions > PKR 5				Bill		scription	Company Director	Authore	Code	Eligible Amount	Ineligible Amount	Ca Tax Credit	
Prop Busi Tran Resi	perty iness nsactions > PKR 5 idents		- Tax Cre	dits		Des		Company Director	Allindre	Code 9329	Eligible Amount	Ineligible Amount		
Prop Busi Tran Resi	perty iness nsactions > PKR 5		Tax Cre	dits dit for Charitable Dona	tions u/s	Des	ecription	соправу Блесо	Allibute	Code 9329 9311	Eligible Amount	Ineligible Amount		
▶ Prop▶ Busi▶ TranResi▶ Capi	perty iness nsactions > PKR 5 idents		Tax Cre Tax Cre	dits dit for Charitable Dona dit for Employment Ger	tions u/s	Des 61 by Manufactu	ecription	Company Director	Autouc	Code 9329 9311 9310	Eligible Amount	Ineligible Amount		
Prop Busi Tran Resi Capi	perty iness nsactions > PKR 5 idents ital Assets	0 Million with Non-	Tax Cre Tax Cre Tax Cre Tax Cre	dits dit for Charitable Dona dit for Employment Ger dit for Registration for S	tions u/s neration Sales Tax	Des 61 by Manufactu (u/s 65A	scription rers u/s 64B		Authoric	Code 9329 9311 9310 9315	Eligible Amount	Ineligible Amount		
Prop Busi Tran Resi Capi Othe	perty iness sactions > PKR 5 idents ital Assets er Sources	0 Million with Non- iculture	Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre	dits dit for Charitable Dona dit for Employment Ger dit for Registration for S dit for Non-Equity Inve:	tions u/s neration Sales Tax stment in	Des 61 by Manufactu k u/s 65A Plant and Ma	scription rers u/s 64B achinery u/s 65E		Authoric	9329 9311 9310 9315 93161	Eligible Amount	Ineligible Amount		Acti
Prop Busi Tran Resi Capi Othe Fore	perty iness nsactions > PKR 5 idents ital Assets er Sources eign Sources / Agri	0 Million with Non- iculture ments	Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre BF Tax 4	dits dit for Charitable Dona dit for Employment Ger dit for Registration for S dit for Non-Equity Inver- Credit for Non-Equity Ir	tions u/s neration Sales Tax stment in	Des 61 by Manufactu k u/s 65A Plant and Ma it in Plant and	rers u/s 64B achinery u/s 65E Machinery u/s		Authoric	9329 9311 9310 9315 93161 93162	Eligible Amount	Ineligible Amount		
Prop Busi Tran Resi Capi Othe Fore Tax Dedu	perty iness nsactions > PKR 5 idents ital Assets er Sources eign Sources / Agri Chargeable / Pay uctible Allowances	0 Million with Non- iculture ments	Tax Cre	dits dit for Charitable Dona dit for Employment Ger dit for Registration for S dit for Non-Equity Irve Tredit for Non-Equity Ir dit for Equity Investmer	tions u/s neration Sales Ta stment in nvestmen	Des 61 by Manufactu k u/s 65A Plant and Ma it in Plant and t and Machin	rers u/s 64B achinery u/s 65E Machinery u/s ery u/s 65B		Authoric	9329 9311 9310 9315 93161 93162 93163	Eligible Amount	Ineligible Amount		
Prop Busi Tran Resi Capi Othe Fore Tax Dedu	perty iness nsactions > PKR 5 idents ital Assets er Sources eign Sources / Agri Chargeable / Pay uctible Allowances Credits	0 Million with Non- iculture ments	Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre BF Tax (BF Tax (dits dit for Charitable Dona dit for Employment Ger dit for Registration for S dit for Non-Equity Invest redit for Non-Equity Ir dit for Equity Investmer redit for Equity Investmer	tions u/s neration Sales Tax stment in nvestmen nt in Plan ment in F	Des 61 by Manufactu k u/s 65A Plant and Ma at in Plant and it and Machin Plant and Mac	rers u/s 64B achinery u/s 65B Machinery u/s 65B hinery u/s 65B		Authoric	9329 9311 9310 9315 93161 93162 93163 93164	Eligible Amount	Ineligible Amount		
Prop Busi Tran Resi Capi Othe Fore Tax Dedu Tax Adju	perty iness nsactions > PKR 5 idents ital Assets er Sources eign Sources / Agri Chargeable / Pay uctible Allowances Credits ustable Tax	0 Million with Non- iculture ments	Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre BF Tax ' Tax Cre BF Tax ' Tax Cre	dits dit for Charitable Dona dit for Employment Ger dit for Registration for S dit for Non-Equity Investored to Fedit for Son-Equity Investment Fedit for Equity Investment dit for Equity Investment in Re	tions u/s neration Sales Tax stment in ovestmen nt in Plan ment in F gistered	Des 61 by Manufactu k u/s 65A Plant and Ma it in Plant and t and Machin Plant and Mac Stock Exchan	rers u/s 64B achinery u/s 65B Machinery u/s 65B hinery u/s 65B gge u/s 65C		Author	9329 9311 9310 9315 93161 93162 93163 93164 9317	Eligible Amount	Ineligible Amount		
Proping Business Busi	perty iness nsactions > PKR 5 idents ital Assets er Sources eign Sources / Agri Chargeable / Pay uctible Allowances Credits	0 Million with Non- iculture ments	Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre BF Tax Cre BF Tax Cre BF Tax Cre Tax Cre Tax Cre Tax Cre	dits dit for Charitable Dona dit for Employment Ger dit for Non-Equity Investored if for Equity Investment credit for Equity Investment in Re dit for Equity Investment in Re dit for Newly Establishe	tions u/s neration Sales Tax stment in nvestmen nt in Plan ment in F gistered	Des 61 by Manufactu (u/s 65A Plant and Ma ti in Plant and ti and Machin Plant and Mac Stock Exchar trial Undertak	rers u/s 64B achinery u/s 65B Machinery u/s 65B hinery u/s 65B hinery u/s 65C ing u/s 65D) 955B	Author	Code 9329 9311 9310 9315 93161 93162 93163 93164 9317	Eligible Amount	Ineligible Amount		
Proprior Busine Resident Resid	perty iness nsactions > PKR 5 idents ital Assets er Sources eign Sources / Agri Chargeable / Pay uctible Allowances Credits ustable Tax	0 Million with Non- iculture ments	Tax Cre Tax Cre Tax Cre Tax Cre Tax Cre BF Tax Cre BF Tax Cre	dits dit for Charitable Dona dit for Employment Ger dit for Registration for S dit for Non-Equity Investored to Fedit for Son-Equity Investment Fedit for Equity Investment dit for Equity Investment in Re	tions u/s neration Sales Tax stment in nvestmen nt in Plan ment in F gistered	Des 61 by Manufactu (u/s 65A Plant and Ma ti in Plant and ti and Machin Plant and Mac Stock Exchar trial Undertak	rers u/s 64B achinery u/s 65B Machinery u/s 65B hinery u/s 65B hinery u/s 65C ing u/s 65D) 955B	Author	9329 9311 9310 9315 93161 93162 93163 93164 9317	Eligible Amount	Ineligible Amount		

Data	Amortization	Depreciation	M	inimum Tax	Option out of PTR	Bill	Payment	Attachment	Company Director	Attribute	Verification				
▶ Pro	perty		-												Calculat
▶ Bus	siness										0-1-	B	Tax Collected /	_	
Tra	nsactions > PKR	50 Million with No	on-	Adjustab	nlo Tay		Des	cription			Code 640000	Receipts / Value	Deducted	Tax Chargeable	Actio
					s 148 @1%						6401000	2			
	oital Assets ner Sources				s 148 @2%						6401000				
	eign Sources / Ag	riculture		Import u/s	s 148 @3%						6401000	6			
	Chargeable / Pa			Import u/s	s 148 @4.5%						6401000	9			
	ductible Allowance	•			s 148 @5.5%						6401001				
	Credits				s 148 @6%						6401001				
	ustable Tax				Debt u/s 151 from NS Debt u/s 151 from Ba			te			6404000 6404000				+
	al / Fixed / Minimu	ım / Average / Re	elevant		Debt u/s 151 from Go			ıs			6404000				+
	educed Tax	ann / Wordgo / No	JIO V CIII IL		Debt u/s 151 from Oth						6404000				+
Con	mputations			Payment	for Goods, Services,	Contrac	ts, Rent, etc. t	o a Non-Reside	nt u/s 152(2)		6405000	7			
				Profit on I	Debt to a Non-Reside	ent u/s 1	52(2)				6405000	8			+
				Payment	for Goods to a PE of	a Non-R	tesident u/s 1	52(2A)(a) / Divisi	ion II, Part III, 1st Sche	dule	6405000	9			
				Payment	for Transport Service	s to a Pi	E of a Non-Re	esident u/s 152(2	A)(b) / Division II, Part	t III, 1st Sched					
) / Division II, Part III,		6405001				
								s 152(2A)(c) / Di	vision II, Part III, 1st Sc	chedule	6405001				
					t for Goods u/s 153(1) t for Goods u/s 153(1)						6406000 6406000				
					for Goods u/s 153(1)						6406000				
					for Services u/s 153(1)						6406010				
					t for Services u/s 153(6406010				
				Payment	for Services u/s 153(1)(b) @8	В%	6406011	6						
				Payment	t for Services u/s 153(1)(b) @	12%				6406012	4			
				Rent of P	Property u/s 155						6408000	1			+
					thdrawal from Bank u						6410010				+
					Banking Transactions						6410020				+
					hicle Registration Fe						6410030				+
					hicle Transfer Fee u/s hicle Sale u/s 231B(3		(1)				6410030 6410030				+
					Shares traded throug		nber of a Stoc	k exchange u/s 2	233A (1)(a)		6412010				-
					Shares traded throug						6412010				
				Value of S	Shares traded by a m	ember o	of a Stock excl	hange u/s 233A	(1)(c)		6412010	3			
				Margin Fi	inancing, Margin Trac	ding or S	Securities Len	ding u/s 233AA			6412020	1			
				Goods Tr	ransport Public Vehic	le Tax u/	s 234				6413000	1			+
					er Transport Public V	ehicle Ta	ax u/s 234				6413000				+
					ehicle Tax u/s 234						6413000				+
					y Bill of Commercial Con						6414000 6414000				+
					y Bill of Industrial Con ne Bill u/s 236(1)(a)	isumer u	1/8 235				6415000				+
					ne Bill u/s 236(1)(a)						6415000				+
					Telephone Card u/s 2	36(1)(b))				6415000				+
				Phone U	nit u/s 236(1)(c)						6415000	4			+
				Internet B	Bill u/s 236(1)(d)						6415000	5			+
				Prepaid I	Internet Card u/s 236	(1)(e)					6415000	6			+
					e by Auction u/s 236A						6415010				
					c Air Ticket Charges u						6415020				
					ansfer of Immovable F						6415030				
					s / Gatherings Charge tion of Foreign-Produc			s 236F			6415040 6415050				
											6415050				
				Certification of Foreign-Produced TV Drama Serial u/s 236E Issuance of License to Cable Opeartors u/s 236F							6415060				
				Renewal of License to Cable Opeartors u/s 236F						6415060	2				
				Panawal of Licance to IPTV FM Padia MMDS Mobile TV Mobile Audia Satellite TV Channel and							6415060	3			
				Landing I	I of License to IPTV, F Riahts u/s 236F e of other commoditie					nnel and	6415060 6415070				
					e of Fertilizer by Distri						6415070				
					e by Retailers u/s 236						6415080				
					/Renewal of License		lers / Commis	sion Agents / Arl	natis u/s 236J		6415100	1			
				Purchase	e / Transfer of Immova	ble Prop	perty u/s 236k	(6415110	1			
				Purchase	e of International Air T	īcket u/s	236L				6415120	1			
				Banking transactions otherwise than through cash u/s 236P 64151501											
					n related expenses re						6415170				
				Sale / Pu	irchase of future comi	nodity co	ontracts u/s 2	36 l			6415190	1			

pperty						Calc
siness	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	A
Insactions > PKR 50 Million with Non- sidents	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
pital Assets	Import u/s 148 @1%	64010052				
ner Sources	Import u/s 148 @2%	64010054				
eign Sources / Agriculture	Import u/s 148 @3%	64010056				
Chargeable / Payments	Import u/s 148 @4.5%	64010059				
ductible Allowances	Import u/s 148 @5.5% Import u/s 148 @6%	64010061 64010062				
Credits	Import u/s 148 @6% Import of Edible Oil u/s 148 @5.5%	64010161				
ustable Tax	Import of Packing Material u/s 148 @5.5%	64010181				
al / Fixed / Minimum / Average /	Dividend u/s 150 @7.5%	64030052				
evant / Reduced Tax	Dividend u/s 150 @10%	64030053				
mputations	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) /	64050052				
	Division II, Part III, 1st Schedule					
	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 Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050055 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	64050097				+
	Payment for Goods u/s 153(1)(a) @1%	64060052				ı
	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 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) Rept of Machinery and equipment u/s 236Q (2)	64151651				
	Rent of Machinery and equipment u/s 236Q (2) Dividend in specie u/s 236S	64151652 64151801				
	Dividend in specie u/s 236S					
	Capital Gains on Immovable Property u/s 37(1A) @0% Capital Gains on Immovable Property u/s 37(1A) @5%	64220051 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	64320051				
	Schedule					
	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				

Data Amortization Depreciation	Alinimum Tax Option out of PTR B	ill Payment	Attachment	Company Director		Verification				
▶ Property									Cald	culate
 Business Transactions > PKR 50 Million with Non- 		De	scription			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Actio
Residents	Income / (Loss) from Property					2000		Throat Film Too		
Capital Assets	Income / (Loss) from Business					3000				
Other Sources	Gains / (Loss) from Capital Asse	ets				4000				
Foreign Sources / Agriculture	Income / (Loss) from Other Sour	ces				5000				
 Tax Chargeable / Payments 	Foreign Income					6000				
Deductible Allowances	Agriculture Income			6100						
Tax Credits	Total Income									
Adjustable Tax	Deductible Allowances					9009				
•	Share of Partner Company in Inc	come of AOP				9011				
Final / Fixed / Minimum / Average / Relev / Reduced Tax	Taxable Income					9100				
Computations	Tax Chargeable					9200				
Computations	Normal Income Tax					920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax 920100									
	WWF					920900				
	Tax Credits					9329				
	Turnover / Tax Chargeable u/s 113	3 @0.2%				923152				
	Turnover / Tax Chargeable u/s 113	3 @0.25%				923163				
	Turnover / Tax Chargeable u/s 113	3 @0.5%				923155				
	Turnover / Tax Chargeable u/s 113	3 @1%				923160				
	Accounting Profit / Tax Chargea	ble u/s 113C @17	7%			923173				
	Income / Super Tax Chargeable					923181				
	Difference of Minimum Tax Char	rgeable u/s 148(8	s) / 153(3)(b) / 1	13(b)		923192				
	Difference of Minimum Tax Char	rgeable u/s 113				923194				
	Difference of Alternate Corpora	te Tax u/s 113C		923197						
	Adjustment of Minimum Tax Paid	923198								
	Refund Adjustment of Other Yea	92101								
	Withholding Income Tax					9201				
	Advance Income Tax	9202								
	Advance Income Tax u/s 147(5B	3)		92021						
	Admitted Income Tax 9203									
	Demanded Income Tax 9204									
	Refundable Income Tax					9210				

Code MOV (BF) Remaining Useful Stant of Use Amortization Action Company Direct Addition (Used in Pasistan) Pasistan) Pasistan Company Direct Addition (Used in Pasistan) Extent of Use Addition (Used in Pasistan) Addition (Used in Pasistan) Company Direct Addition (Used in Pasistan) Extent of Use Addition (Used in Pasistan) Company Direct Addition (Used in Pasistan) Extent of Use Addition (Used in Pasistan) Company Direct Addition (Used in Pasistan) Extent of Use Addition (Used in Pasistan) Extent of Use Addition (Used in Pasistan) Company Direct Addition (Used in Pasistan) Extent of Use Add	Data	Amortization	Depreciation	Minimum Tax	Ontion out	of DTD	Bill	Dayment	Attachment	Company Dire	otor	Attribute	Verifies	tion				
Description Separation Description Separation Description Separation Description Separation Description Separation Description Separation Description Descri	Data	Amoruzation	Depreciation	Wilnimum Tax	Option out	OFIR	BIII	Payment	Attachment	Company Dire	ctor	Allribute	Vernica	uon				
Addition Use of Feeder Providing Long Term Advantage Benefit Providing Long Term Advantage Benefit Providing Long Term Advantage Benefit Providing Long Term Advantage Benefit Provide Providing Long Term Advantage Benefit Provide Providing Long Term Advantage Benefit Provide Provide																		Calculate
Addition Use of Feeder Providing Long Term Advantage Benefit Providing Long Term Advantage Benefit Providing Long Term Advantage Benefit Providing Long Term Advantage Benefit Provide Providing Long Term Advantage Benefit Provide Providing Long Term Advantage Benefit Provide Provide						Descriptio	n						Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortiz	ation Action
Data Amortization Depreciation Minimum Tax Option out of PTR Bill Payment Attachment Company Director Attribute Verification Description Code WDV (BF) Deletion Addition (Used in Paskistan) Extent of Use Initial Allowance Depreciation WDV (CF)	Intangit	ole											3305					+
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 Initial Allowance Depreciation WDV (CF)	Expend	liture providing Lo	ong Term Advant	tage / Benefit									330516					
Description Code WDV (BF) Deletion Addition (Used in Pakistan) Extent of Use Addition (New) Extent of Use Initial Allowance Depreciation WDV (CF) Suliding (all types) 3302 Selection Pakistan) Selection Pakistan S	Pre-Co	mmencement Exp	penditure										3306					
Description Code WDV (BF) Deletion Addition (Used in Pakistan) Extent of Use Addition (New) Extent of Use Initial Allowance Depreciation WDV (CF)	Data	Amortization	Depreciation	Minimum Tax	Option out	of PTR	Bill	Payment	Attachment	Company Dire	ctor	Attribute	Verifica	tion				
Second S																		Calculate
Second S			Description			Code	1A/FX	(/DE)	Dalation	Addition (Used in	Fut	ant of the c	A statistican i	New Estants	effice Initial Alle	Danies Danies	istica	MDM (OE)
Ramp for Disabled Persons 33024 33030 Computer Hardware / Allied Items / Equipment used in manufacture of products 303032 30303 30303 30303 30303 30303 30303 30303 30303 30303 30303 30304 30304 30305 30305 30305 30305 30306 30306 30307 30307 30307 30307 30308 3	Duitalia	- (-II h.m)	Description	1			WDV	(BF)	Deletion	Pakistan)	EXIE	ent of Use	Addition	(New) Extent C	or Ose Initial Allo	wance Deprec	ration	WDV (CF)
Salant / Machinery (not Otherwise specified) 330301 330301 330301 330301 330302																		
Computer Hardware / Allied Items / Equipment used in manufacture of 2 products 330302 30000 30																		
T products 330302						330301												
Section Professional Books 330304 3004 3005 30			ilea items / Equip	oment used in man	iulacture of	330302												
Selow ground installations of mineral Oil concerns 33035	Furnitu	re (including fitting	gs)			330303												
### Diffshore Installations of mineral Oil concerns 330306	Technic	al / Professional	Books			330304												
Office Equipment 330307 Image: Company of the company	Below	ground installation	ns of mineral Oil	concerns		330305												
Machinery / Equipment eligible for 1st Year Allowance 330308	Offshor	e Installations of r	mineral Oil conce	erns		330306												
Motor Vehicle (not plying for hire) 33041	Office E	quipment				330307												
Motor Vehicle (plying for hire) 33042	Machin	ery / Equipment e	eligible for 1st Ye	ar Allowance		330308												
Ships 33043	Motor V	/ehicle (not plying	for hire)			33041												
	Motor V	ehicle (plying for	hire)			33042												
ircrafts / Aero Engines 33044 South Control of the	Ships					33043												
	Aircraft	s / Aero Engines				33044												



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachmen	t Company Director	Attribute	Verification		
			Attribute	es							Value	Action
Person	Status											+
Reside	nce Status											+
Specia	Tax Rate for Divid	lend covered unde	r ADDT									
Specia	Tax Rate for Roya	alty / Fee for Techn	ical Services cover	red under ADDT								
Specia	Tax Rate for Payr	nent for Goods, Se	ervices, Contracts, I	Rent, etc. to a Non-Resi	dent cove	ered under ADI	TO					
Specia	Tax Rate for Profi	t on Debt to a Non-	Resident covered u	inder ADDT								
Specia	Tax Rate for Ship	ping Income										
Specia	Tax Rate for Expl	oration and Produc	ction of Petroleum I	ncome								
transfe	e company receive of tangible or inta conus, discout etc.	d from or provided ngible property, or	I to any non-residen anything whatsoeve	t any non-monetory con er, under an arrangemer	sideratio t includir	n for any servi ng exchange, s	ce, vap,					
Has the or anyt	company receive	d from or provided which there was ni	I to any non-residen I consideration?	t any service, transfer o	f tangible	or intangible p	roperty,					
Has the	company entered onment of profits /	into any transacti gains ?	on by way of a mutu	al agreement / arranger	ment for t	he transfer / all	ocation /					
Has the apportion facility	e company entered onment of or contri provided or to be p	into any transaction to any cost bution to any cost provided by any on	on by way of a mutu or expense incurred e or more of such e	al agreement / arranger d or to be incurred in conterprises.	ment for t	he allocation / with a benefit, s	ervice or					
Did a n	on-resident partici	oate directly or ind	irectly in your capit	al, management or cont	rol during	the tax year?						
State th	ne number of assoc	ciates with which y	ou has dealing duri	ng the tax year.								

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

I, Enter Name

, CNIC No. Enter CNIC No.

CNIC No. 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.

Verify Pin

"

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

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

(Reema Masud) Secretary (IT-Budget)