

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 17th August, 2017.

NOTIFICATION
(Income Tax)

S.R.O. 819(I)/2017.- 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 amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 688(I)/2017, dated the 20th July, 2017 and No. S.R.O. 708(I)/2017, dated the 27th July, 2017 as required by sub-section (3) of the said section, namely:-

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

“Part-II-J
Individual Income Tax Return 2017

<div style="display: flex; justify-content: space-between; align-items: center;"> Edit Save Submit Cancel Print ✕ </div>									
Task							Transaction Date		
Name							Registration No.		
Period		-	Tax Year 2017	Valid Upto	Due Date	Document Date	Submission Date: *		
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	

▼ **Employment**

Salary

- ▶ Property
- ▶ Business
- ▶ Capital Assets
- ▶ Other Sources
- ▶ Foreign Sources / Agriculture
- ▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income from Salary	1000				
Pay, Wages or Other Remuneration (including Arrears of Salary)	1009				
Allowances (including Flying / Submarine Allowance)	1049				
Expenditure Reimbursement	1059				
Value of Perquisites (including Transport Monetization for Civil Servants)	1089				
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099				

▶ Employment

▼ **Property**

Receipts / Deductions

▶ Business

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	2000				
Total Receipts from Property	2029				
Rent Received or Receivable	2001				
1/10th of amount not adjustable against Rent	2002				
Forfeited Deposit under a Contract for Sale of Property	2003				
Total Deductions from Property	2099				
Other Deductions against Rent	2098				

▶ Employment						Calculate
▶ Property						
▼ Business						
Manufacturing / Trading Items	Income / (Loss) from Business	3000				
Other Revenues	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Management, Administrative, Selling & Financial Expenses	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Inadmissible / Admissible Deductions	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Adjustments	Cost of Sales / Services	3030				
Business Assets / Equity / Liabilities	Opening Stock	3039				
	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
▶ Capital Assets	Salaries / Wages	3071				
▶ Other Sources	Fuel	3072				
▶ Foreign Sources / Agriculture	Power	3073				
▶ Tax Chargeable / Payments	Gas	3074				
	Stores / Spares	3076				
	Repair / Maintenance	3077				
	Other Direct Expenses	3083				
	Accounting Amortization	3087				
	Accounting Depreciation	3088				
	Closing Stock	3099				
	Gross Profit / (Loss)	3100				

▶ Employment

▶ Property

▼ Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative,
Selling & Financial Expenses

Inadmissible / Admissible
Deductions

Adjustments

Business Assets / Equity /
Liabilities

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

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				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				

▶ Employment							Calculate
▶ Property							
▼ Business							
Manufacturing / Trading Items	Management, Administrative, Selling & Financial Expenses	3199					
Other Revenues	Rent	3151					
Management, Administrative, Selling & Financial Expenses	Rates / Taxes / Cess	3152					
Inadmissible / Admissible Deductions	Salaries / Wages / Perquisites / Benefits	3154					
Adjustments	Traveling / Conveyance / Vehicles Running / Maintenance	3155					
Business Assets / Equity / Liabilities	Electricity / Water / Gas	3158					
	Communication	3162					
	Repair / Maintenance	3165					
	Stationery / Printing / Photocopies / Office Supplies	3166					
▶ Capital Assets	Advertisement / Publicity / Promotion	3168					
▶ Other Sources	Insurance	3170					
▶ Foreign Sources / Agriculture	Professional Charges	3171					
▶ Tax Chargeable / Payments	Profit on Debt (Financial Charges / Markup / Interest)	3172					
	Brokerage / Commission	3178					
	Other Indirect Expenses	3180					
	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					

▶ Employment	Calculate					
▶ Property						
▼ Business	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Inadmissible Deductions	3239				
Other Revenues	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Management, Administrative, Selling & Financial Expenses	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Inadmissible / Admissible Deductions	Add Backs Provision for Diminution in Value of Investment	3203				
Adjustments	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Business Assets / Equity / Liabilities	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				
▶ Capital Assets	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
▶ Other Sources	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
▶ Foreign Sources / Agriculture	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
▶ Tax Chargeable / Payments	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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
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				

▶ Employment

▶ Property

▼ Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative,
Selling & Financial Expenses

Inadmissible / Admissible
Deductions

Adjustments

Business Assets / Equity /
Liabilities

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2011	327011				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				

▶ Employment						Calculate
▶ Property						
▼ Business						
Manufacturing / Trading Items						
Other Revenues						
Management, Administrative, Selling & Financial Expenses						
Inadmissible / Admissible Deductions						
Adjustments						
Business Assets / Equity / Liabilities						
▶ Capital Assets						
▶ Other Sources						
▶ Foreign Sources / Agriculture						
▶ Tax Chargeable / Payments						

Description	Code	Amount			Action
Total Assets	3349				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Advances / Deposits / Prepayments	3312				
Stocks / Stores / Spares	3315				
Cash / Cash Equivalents	3319				
Other Assets	3348				
Total Equity / Liabilities	3399				
Capital	3352				
Long Term Borrowings / Debt / Loan	3371				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

▶ Employment						Calculate
▶ Property						
▶ Business						
▼ Capital Assets						
Capital Gains / (Loss)						
▶ Other Sources						
▶ Foreign Sources / Agriculture						
▶ Tax Chargeable / Payments						

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Gains / (Loss) from Capital Assets	4000				

▶ Employment
▶ Property
▶ Business
▶ Capital Assets
▼ Other Sources
Receipts / Deductions
▶ Foreign Sources / Agriculture
▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	5029				
Royalty	5002				
Profit on Debt (Interest, Yield, etc)	5003				
Bonus / Bonus Shares	5012				
Other Receipts	5028				
Ground Rent	5004				
Rent from sub lease of Land or Building	5005				
Rent from lease of Building with Plant and Machinery	5006				
Annuity / Pension	5007				
Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
Deductions from Other Sources	5089				
Accounting Depreciation	5064				
Other Deductions	5088				

▶ Employment

▶ Property

▶ Business

▶ Capital Assets

▶ Other Sources

▼ Foreign Sources / Agriculture

Foreign Sources

Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

▶ Employment

▶ Property

▶ Business

▶ Capital Assets

▶ Other Sources

▼ Foreign Sources / Agriculture

Foreign Sources

Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Employment

Property

Business

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Deductible Allowances

Tax Chargeable

Tax Reductions

Tax Credits

Adjustable Tax

Final / Fixed / Minimum / Average
/ Relevant / Reduced Tax

Computations

Calculate

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 60A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Profit on Debt etc. u/s 64A	9007				
Educational Expenses u/s 64AB	9008				

▶ Employment

▶ Property

▶ Business

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▼ Tax Chargeable / Payments

Deductible Allowances

Tax Chargeable

Tax Reductions

Tax Credits

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Calculate

Description	Code			Amount	Action
Income Tax on working capital u/s 99A of Ninth Schedule	920001				

▶ Employment
▶ Property
▶ Business
▶ Capital Assets
▶ Other Sources
▶ Foreign Sources / Agriculture
▼ Tax Chargeable / Payments
Deductible Allowances
Tax Chargeable
Tax Reductions
Tax Credits
Adjustable Tax
Final / Fixed / Minimum / Average / Relevant / Reduced Tax
Computations

Calculate

Description	Code			Amount	Action
Tax Reductions	9309				
Tax Reduction for Full Time Teacher / Researcher	9302				
Tax Reduction for Senior Taxpayer	9303				
Tax Reduction for Disabled Taxpayer	9304				

▶ Employment

▶ Property

▶ Business

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▼ Tax Chargeable / Payments

Deductible Allowances

Tax Chargeable

Tax Reductions

Tax Credits

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Calculate

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit u/s 103	9320				
Tax Credit for Tax Paid on Share Income from AOP	9321				
Tax Credit for Tax Charged on Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate	9322				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

▶ Employment							Calculate
▶ Property							
▶ Business							
▶ Capital Assets							
▶ Other Sources							
▶ Foreign Sources / Agriculture							
▼ Tax Chargeable / Payments							
Deductible Allowances							
Tax Chargeable							
Tax Reductions							
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					
	Salary of Federal Government Employees u/s 149	64020001					
	Salary of Provincial Government Employees u/s 149	64020002					
	Salary of Corporate Sector Employees u/s 149	64020003					
	Salary of Other Employees u/s 149	64020004					
	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) @3%	64060006					
	Payment for Goods u/s 153(1)(a) @4.5%	64060009					
	Withdrawal from Pension Fund u/s 156B	64090201					

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				+
Motor Vehicle Leasing u/s 231B(1A) @3%	64100304				+
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				
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 Domestic Consumer u/s 235A	64140101				+
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				
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 Rights u/s 236F	64150604				

Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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				
Educational Institution Fee u/s 236I	64150901				
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				
Advance tax on general insurance premium u/s 236U	64151902				
Advance tax on life insurance premium u/s 236U	64151903				
Advance tax on extraction of minerals u/s 236V	64151904				

▶ Employment							Calculate
▶ Property							
▶ Business							
▶ Capital Assets							
▶ Other Sources							
▶ Foreign Sources / Agriculture							
▼ Tax Chargeable / Payments							
Deductible Allowances							
Tax Chargeable							
Tax Reductions							
Tax Credits							
Adjustable Tax							
Final / Fixed / Minimum / Average / Relevant / Reduced Tax							
Computations							
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					
Yield on Behbood Certificates / Pensioner's Benefit Account		64030071					
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 foreign produced commercials to a Non-Resident u/s 152A Division II, Part III, 1st Schedule	64050100				
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) @3.5%	64060057				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060170				
Payment for Services u/s 153(1)(b) @15%	64060180				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
Receipts from Contracts u/s 153(1)(c) @10%	64060270				
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				
Income from property u/s 15(6)	64080052				
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 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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 Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Dividend Specie u/s 236S @12.5%	64151804				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @5%	64220153				

Capital Gains on Securities u/s 37A @5%	64220153				
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				
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	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062				
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				
Tax on business income of builders u/s 7C	64310072				
Tax on business income of developers u/s 7D	64310073				
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052				
Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210053				
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				

▶ Employment							Calculate
▶ Property							
▶ Business							
▶ Capital Assets							
▶ Other Sources							
▶ Foreign Sources / Agriculture							
▼ Tax Chargeable / Payments							
Deductible Allowances							
Tax Chargeable							
Tax Reductions							
Tax Credits							
Adjustable Tax							
Final / Fixed / Minimum / Average / Relevant / Reduced Tax							
Computations							
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Income from Salary	1000						
Income / (Loss) from Property	2000						
Income / (Loss) from Business	3000						
Gains / (Loss) from Capital Assets	4000						
Income / (Loss) from Other Sources	5000						
Foreign Income	6000						
Agriculture Income	6100						
Share in untaxed Income from AOP	3131						
Share in Taxed Income from AOP	3141						
Total Income	9000						
Deductible Allowances	9009						
Taxable Income	9100						
Tax Chargeable	9200						
Normal Income Tax	920000						
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100						
WWF	920900						
Tax Reductions	9309						
Tax Credits	9329						
Turnover / Tax Chargeable u/s 113 @0.2%	923152						
Turnover / Tax Chargeable u/s 113 @0.25%	923163						
Turnover / Tax Chargeable u/s 113 @0.5%	923155						
Turnover / Tax Chargeable u/s 113 @1%	923160						
Income / Super Tax Chargeable	923181						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
									Calculate			
Description				Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		
Import of Edible Oil u/s 148 @5.5%				64010161								
Import of Packing Material u/s 148 @5.5%				64010181								
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) @10%				64060170								
Payment for Services u/s 153(1)(b) @15%				64060180								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
									Calculate			
Description		Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)				
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 @6%		64010062										
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) @3.5%		64060057										
Payment for Goods u/s 153(1)(a) @4.5%		64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%		64060265										
Receipts from Contracts u/s 153(1)(c) @10%		64060270										
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										
Commission / Discount on petroleum products u/s 156A @12%		64090151										
Brokerage / Commission u/s 233 @8%		64120066										
Brokerage / Commission u/s 233 @10%		64120070										
Brokerage / Commission u/s 233 @12%		64120074										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
CPR No.		Date	Amount Code		Description		Amount		Tax Year		+
No records found.											
Head Wise Summary											
Head of Account							Account				
No records found.											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
Code			Description				File		+
No records found.									
					<<	<	>	>>	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
Attributes					Value				Action
Business Sector									+
No. of children for whom Educationl Fee is paid									
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									
Average Tax Rate for Employment Termination Benefits u/s 12(6)									
Relevant Tax Rate for Salary Arrears u/s 12(7)									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
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I, , 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.

Part-II-K
AOP Income Tax Return 2017

<div style="display: flex; justify-content: space-between; align-items: center;">EditSaveSubmitCancelPrint✕</div>																																																									
Task							Transaction Date																																																		
Name							Registration No.																																																		
Period		Tax Year 2017		Valid Upto		Due Date		Document Date																																																	
								Submission Date: *																																																	
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification																																																	
<div style="display: flex; justify-content: space-between; align-items: center;"><div><p>▼ Property</p><p>Receipts / Deductions</p><ul style="list-style-type: none">▶ Business▶ Capital Assets▶ Other Sources▶ Foreign Sources / Agriculture▶ Tax Chargeable / Payments</div><div style="flex-grow: 1;"><table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th>Description</th><th>Code</th><th>Total Amount</th><th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th><th>Amount Subject to Normal Tax</th><th>Action</th></tr></thead><tbody><tr><td>Income / (Loss) from Property</td><td>2000</td><td></td><td></td><td></td><td></td></tr><tr><td>Total Receipts from Property</td><td>2029</td><td></td><td></td><td></td><td></td></tr><tr><td>Rent Received or Receivable</td><td>2001</td><td></td><td></td><td></td><td></td></tr><tr><td>1/10th of amount not adjustable against Rent</td><td>2002</td><td></td><td></td><td></td><td></td></tr><tr><td>Forfeited Deposit under a Contract for Sale of Property</td><td>2003</td><td></td><td></td><td></td><td></td></tr><tr><td>Total Deductions from Property</td><td>2099</td><td></td><td></td><td></td><td></td></tr><tr><td>Other Deductions against Rent</td><td>2098</td><td></td><td></td><td></td><td></td></tr></tbody></table></div><div><div style="border: 1px solid #ccc; padding: 5px; background-color: #f0f0f0;">Calculate</div></div></div>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	Income / (Loss) from Property	2000					Total Receipts from Property	2029					Rent Received or Receivable	2001					1/10th of amount not adjustable against Rent	2002					Forfeited Deposit under a Contract for Sale of Property	2003					Total Deductions from Property	2099					Other Deductions against Rent	2098				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action																																																				
Income / (Loss) from Property	2000																																																								
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Forfeited Deposit under a Contract for Sale of Property	2003																																																								
Total Deductions from Property	2099																																																								
Other Deductions against Rent	2098																																																								

▶ 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	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	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Business Assets / Equity / Liabilities	Cost of Sales / Services	3030				
	Opening Stock	3039				
	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
▶ Capital Assets	Salaries / Wages	3071				
▶ Other Sources	Fuel	3072				
▶ Foreign Sources / Agriculture	Power	3073				
▶ Tax Chargeable / Payments	Gas	3074				
	Stores / Spares	3076				
	Repair / Maintenance	3077				
	Other Direct Expenses	3083				
	Accounting Amortization	3087				
	Accounting Depreciation	3088				
	Closing Stock	3099				
	Gross Profit / (Loss)	3100				

▶ Property

▼ Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative,
Selling & Financial Expenses

Inadmissible / Admissible
Deductions

Adjustments

Business Assets / Equity /
Liabilities

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

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				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				

Property						Calculate
Business	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Management, Administrative, Selling & Financial Expenses	3199				
Other Revenues	Rent	3151				
Management, Administrative, Selling & Financial Expenses	Rates / Taxes / Cess	3152				
Inadmissible / Admissible Deductions	Salaries / Wages / Perquisites / Benefits	3154				
Adjustments	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Business Assets / Equity / Liabilities	Electricity / Water / Gas	3158				
	Communication	3162				
	Repair / Maintenance	3165				
Capital Assets	Stationery / Printing / Photocopies / Office Supplies	3166				
Other Sources	Advertisement / Publicity / Promotion	3168				
Foreign Sources / Agriculture	Insurance	3170				
Tax Chargeable / Payments	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Brokerage / Commission	3178				
	Other Indirect Expenses	3180				
	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				

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	Inadmissible Deductions	3239				
Management, Administrative, Selling & Financial Expenses	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Inadmissible / Admissible Deductions	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Adjustments	Add Backs Provision for Diminution in Value of Investment	3203				
Business Assets / Equity / Liabilities	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Capital Assets	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Other Sources	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Foreign Sources / Agriculture	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Tax Chargeable / Payments	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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
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				

▶ Property

▼ Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative,
Selling & Financial Expenses

Inadmissible / Admissible
Deductions

Adjustments

Business Assets / Equity /
Liabilities

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2011	327011				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				

▶ Property

▼ **Business**

Manufacturing / Trading Items

Other Revenues

Management, Administrative,
Selling & Financial Expenses

Inadmissible / Admissible
Deductions

Adjustments

**Business Assets / Equity /
Liabilities**

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Amount			Action
Total Assets	3349				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Advances / Deposits / Prepayments	3312				
Stocks / Stores / Spares	3315				
Cash / Cash Equivalents	3319				
Other Assets	3348				
Total Equity / Liabilities	3399				
Capital	3352				
Long Term Borrowings / Debt / Loan	3371				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

▶ Property

▶ Business

▼ **Capital Assets**

Capital Gains / (Loss)

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Gains / (Loss) from Capital Assets	4000				

▸ Property

▸ Business

▸ Capital Assets

▸ Other Sources

▼ Foreign Sources / Agriculture

Foreign Sources

Agriculture

▸ Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

▸ Property

▸ Business

▸ Capital Assets

▸ Other Sources

▼ Foreign Sources / Agriculture

Foreign Sources

Agriculture

▸ Tax Chargeable / Payments

Calculate

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

▶ Property
▶ Business
▶ Capital Assets
▶ Other Sources
▶ Foreign Sources / Agriculture
▼ Tax Chargeable / Payments
Deductible Allowances
Tax Credits
Adjustable Tax
Final / Fixed / Minimum / Average / Relevant / Reduced Tax
Computations

Calculate

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 60A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Profit on Debt etc. u/s 64A	9007				

▶ Property
▶ Business
▶ Capital Assets
▶ Other Sources
▶ Foreign Sources / Agriculture
▼ Tax Chargeable / Payments
Deductible Allowances
Tax Credits
Adjustable Tax
Final / Fixed / Minimum / Average / Relevant / Reduced Tax
Computations

Calculate

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
<div><div>▶ Property</div><div>▶ Business</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>
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				
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) @3%						64060006				
Payment for Goods u/s 153(1)(a) @4.5%						64060009				
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				+

Motor Vehicle Leasing u/s 231B(1A) @3%	64100304				+
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				
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				+
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				
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 Rights u/s 236F	64150604				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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				
	Advance tax on general insurance premium u/s 236U	64151902				
	Advance tax on life insurance premium u/s 236U	64151903				
	Advance tax on extraction of minerals u/s 236V	64151904				

▸ Property							Calculate
▸ Business							
▸ 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	
	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 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 foreign produced commercials to a Non-Resident u/s 152A Division II, Part III, 1st Schedule	64050100				
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) @3.5%	64060057				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060170				
Payment for Services u/s 153(1)(b) @15%	64060180				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
Receipts from Contracts u/s 153(1)(c) @10%	64060270				
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				
Income from property u/s 15(6)	64080052				
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 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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 Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Dividend Specie u/s 236S @12.5%	64151804				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @5%	64220153				

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				
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	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062				
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				
Tax on business income of builders u/s 7C	64310072				
Tax on business income of developers u/s 7D	64310073				

▶ Property						Calculate
▶ Business						
▶ 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	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	Income / (Loss) from Property	2000				
	Income / (Loss) from Business	3000				
	Gains / (Loss) from Capital Assets	4000				
	Income / (Loss) from Other Sources	5000				
	Foreign Income	6000				
	Agriculture Income	6100				
	Total Income	9000				
	Deductible Allowances	9009				
	Share of Partner Company in Income of AOP	9011				
	Taxable Income	9100				
	Tax Chargeable	9200				
	Normal Income Tax	920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
	WWF	920900				
	Tax Credits	9329				
	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
	Turnover / Tax Chargeable u/s 113 @1%	923160				
	Income / Super Tax Chargeable	923181				
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
	Difference of Minimum Tax Chargeable u/s 113	923194				

[illegible]

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
									Calculate			
Description		Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)				
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 @6%		64010062										
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) @3.5%		64060057										
Payment for Goods u/s 153(1)(a) @4.5%		64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%		64060265										
Receipts from Contracts u/s 153(1)(c) @10%		64060270										
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										
Commission / Discount on petroleum products u/s 156A @12%		64090151										
Brokerage / Commission u/s 233 @8%		64120066										
Brokerage / Commission u/s 233 @10%		64120070										
Brokerage / Commission u/s 233 @12%		64120074										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification		
CPR No.		Date	Amount Code		Description		Amount		Tax Year	+
No records found.										
Head Wise Summary										
Head of Account								Account		
No records found.										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
Code			Description				File		+
No records found.									
<div><div>1 of 1</div><div><div>1 of 1</div><div>2 of 1</div></div></div>									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	
Attributes					Value			Action	
Business Sector									
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									
Is AOP a professional Firm									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
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I, , 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.

”.

2. This notification shall be applicable for the tax year 2017.

[F.No.1(65)Rules&SROs 2017]


(Syed Hassan Sardar)
Secretary (Rules & SROs)