

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
\*\*\*\*\*

Islamabad, the August, 2015.

**NOTIFICATION**  
**(Income Tax)**

**S.R.O. (I)/2015.-** The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in the exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of said section and notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

**DRAFT AMENDMENTS**

In the aforesaid Rule, in the Second Schedule, in Part X, the following shall be substituted, namely:-

Task: 165(1) (Statement of withholding taxes filed voluntarily)
 Transaction Date: \_\_\_\_\_  
 Name: \_\_\_\_\_
 Registration No.: \_\_\_\_\_  
 Period: \_\_\_\_\_ - \_\_\_\_\_ Tax Year: 2016
 Due Date: \_\_\_\_\_ Submission Date: \* \_\_\_\_\_

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[Payment](#)
[Attribute](#)
[Withholding Tax](#)
[Bill](#)

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Adjustable Tax	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	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				+
	Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
	Profit on Debt u/s 151 from Government Securities	64040003				+
	Profit on Debt u/s 151 from Others	64040004				+
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000				+
	Payment for Services u/s 153(1)(b) (ADJUSTABLE TAX ONLY)	64060100				+
	Rent of Property u/s 155	64080001				+
	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 / Transfer Fee u/s 231B	64100300				+
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				+
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				+
	Goods Transport Public Vehicle Tax u/s 234	64130001				+
	Passenger Transport Public Vehicle Tax u/s 234	64130002				+
	Private Vehicle Tax u/s 234	64130003				+
	Electricity Bill of Commercial Consumer u/s 235	64140001				+
	Electricity Bill of Industrial Consumer u/s 235	64140002				+
	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				+
	Purchase by Auction u/s 236A	64150101				+
	Domestic Air Ticket Charges u/s 236B	64150201				+
	Sale / Transfer of Immovable Property u/s 236C	64150301				+

Functions / Gatherings Charges u/s 236D	64150401				+
Certification of Foreign-Produced TV Play Single u/s 236E	64150501				+
Certification of Foreign-Produced TV Drama Serial u/s 236E	64150502				+
Issuance / Renewal of License to Cable Opeartors u/s 236F	64150601				+
Issuance / Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150602				+
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				+
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				+
Banking transactions otherwise than through cash u/s 236P	64151501				+
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151601				+
Education related expenses remitted abroad u/s 236R	64151701				+
Dividend in specie u/s 236S	64151801				+
Purchase of future commodity contracts u/s 236T	64151901				+

▼ Tax Chargeable / Payments

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

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Dividend u/s 150 @7.5%	64030052				+
Dividend u/s 150 @10%	64030053				+
Dividend u/s 150 @12.5%	64030054				+
Dividend u/s 150 @20%	64030057				+
Dividend u/s 150 @25%	64030059				+
Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				+
Profit on Debt u/s 151 from NSC / PO Deposits	64040051				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				+
Profit on Debt u/s 151 from Government Securities	64040053				+
Profit on Debt u/s 151 from Other Securities	64040054				+
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 ADDT	64050097				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				+
Payment for Goods u/s 153(1)(a) @1%	64060052				+
Payment for Goods u/s 153(1)(a) @1.5%	64060053				+
Payment for Goods u/s 153(1)(a) @4%	64060058				+
Payment for 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) @2%	64060154				+
Payment for Services u/s 153(1)(b) @8%	64060166				+
Payment for Services u/s 153(1)(b) @10%	64060170				+
Payment for Services u/s 153(1)(b) @12%	64060174				+
Payment for Services u/s 153(1)(b) @15%	64060180				+
Receipts from Contracts u/s 153(1)(c) @6.5%	64060263				+
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				+
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				+



[F.No. 4(26)R&S/2015]

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(Shaheed Mehboob)  
Secretary (Rules & SROs)