GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

Islamabad, the 3rd July, 2015

NOTIFICATION (Income Tax)

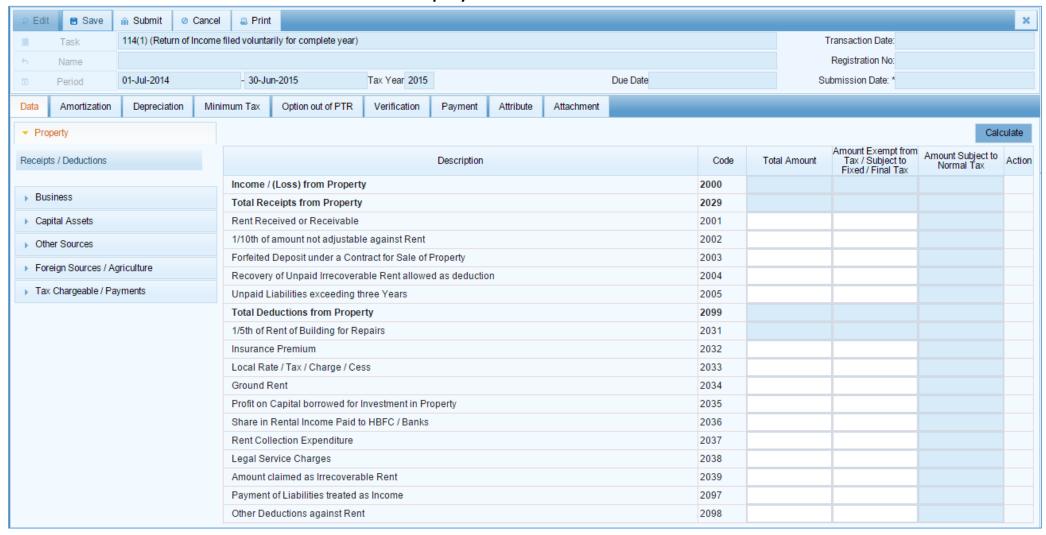
S.R.O. (I)/2015.- The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information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

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

Company Income Tax Return 2015



Data	Amortization	Depreciation	Min	imum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
→ Pro	pperty													Cal	Iculate
▼ Bu	siness						Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufa	acturing / Trading It	ems		Income /	(Loss) from Busines	s					3000				
	Revenues			Net Reve Outward	enue (excluding Sale:)	s Tax, Federal I	Excise, Brok	erage, Comr	nission, Disco	ınt, Freight	3029				
	ement, Administra ial Expenses	tive, Selling &		Gross Re	evenue (excluding Sa	iles Tax, Feder	al Excise)				3009				
		Doductions		Gross Do	mestic Sales / Service	es Fee					3004				
	ssible / Admissible	Deductions		Gross Ex	ports Sales / Services	Fee					3008				
Adjust	ments			Selling E	xpenses (Freight Out	tward, Brokera	ge, Commiss	sion, Discour	ıt, etc.)		3019				
Busine	ess Assets / Equity	/ Liabilities		Domestic	Commission / Broker	age / Discount /	Freight Outw	ard, etc.			3011				
	ections > PKR 50 N	lillion with Non-		Foreign (Commission / Brokera	ge / Discount / F	reight Outwa	rd, etc.			3012				
Reside	ents			Rebates	/ Duty Drawbacks						3070				
				Cost of S	Sales / Services						3030				
→ Ca	pital Assets			Opening	Stock						3039				
▶ Oth	ner Sources			Domestic	Raw Material / Comp	onents Openin	g Balance				3035				
→ For	eign Sources / Agr	iculture		Import Ra	aw Material / Compon	ents Opening B	alance				3036				
▶ Tay	Chargeable / Pay	monte		Stores / S	Spares Opening Balar	ice					3037				
F I d	Condigeable / Fay	ments		Fuel Ope	ning Balance						3038				
				Work in F	Process Opening Bala	nce					3034				
				Self-Man	ufactured Finished Go	ods Opening B	alance				3033				
				Domestic	Finished Goods Ope	ning Balance					3031				
				Import Fir	nished Goods Openin	g Balance					3032				
				Net Purc	hases (excluding Sa	les Tax, Federa	I Excise)				3059				
				Net Dom	estic Purchases Raw	Material / Comp	onents				3055				
				Net Impo	rt Raw Material / Com	ponents					3056				
			Net Store	s / Spares Purchases						3057					
				Net Fuel	Purchases						3058				
				Net Dom	estic Purchases Finish	ned Goods					3051				
				Net Impo	rt Finished Goods						3052				

Consumed	3069
Domestic Raw Material / Components Consumed	3065
Import Raw Material / Components Consumed	3066
Stores / Spares Consumed	3067
Fuel Consumed	3068
Work in Process Consumed	3064
Self-Manufactured Finished Goods Consumed	3063
Domestic Finished Goods Consumed	3061
Import Finished Goods Consumed	3062
Direct Expenses	3089
Salaries / Wages	3071
Power	3073
Gas	3074
Repair / Maintenance	3077
Insurance	3080
Royalty	3081
Fee for Technical Services	3082
Other Direct Expenses	3083
Accounting Amortization	3087
Accounting Depreciation	3088
Closing Stock	3099
Domestic Raw Material / Components Closing Balance	3095
Import Raw Material / Components Closing Balance	3096
Stores / Spares Closing Balance	3097
Fuel Closing Balance	3098
Work in Process Closing Balance	3094
Self-Manufactured Finished Goods Closing Balance	3093
Domestic Finished Goods Closing Balance	3091
Import Finished Goods Closing Balance	3092
Gross Profit / (Loss)	3100

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
→ Pro	operty											Cald	culate
▼ Bu	siness					Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufa	acturing / Trading I	tems	Other	Revenues					3129				
Other I	Revenues		Fee for	Technical / Professiona	al Services				3101				
Manag	jement, Administra	tive Selling&	Fee for	Other Services					3102				
	ial Expenses		Profit o	n Debt					3106				
Inadmi	issible / Admissible	e Deductions	Royalt	,					3107				
Adjust	ments		Licens	e / Franchise Fee					3108				
· 1		/ Liebilities	Accour	ting Gain on Sale of Int	angibles				3115				
	ess Assets / Equity		Accour	ting Gain on Sale of As	sets				3116				
Transa Reside	actions > PKR 50 N	Aillion with Non-	Others						3128				
rvestue	JII.O		Share	n untaxed Income from	AOP				3131				
→ Ca	pital Assets		Share	n Taxed Income from A	OP				3141				

Data	Amortization	Depreciation	Minim	num Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
→ Pr	roperty												Cal	lculate
▼ Bu	usiness						Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manu	facturing / Tradin	g Items		Managen	ment, Administrative	, Selling & Fina	ncial Expens	es		3199				
Other	Revenues			Rent						3151				
Mana	gement, Adminis	trative, Selling &		Rates / Ta	axes / Cess					3152				
	cial Expenses			Salaries /	/ Wages / Perquisites	/ Benefits				3154				
Inadm	nissible / Admiss	ble Deductions		Traveling	/ Conveyance / Vehi	cles Running / N	Maintenance			3155				
Adius	tments			Electricity	//Water/Gas					3158				
	ess Assets / Equ	ity / Liahilities		Communi	ication					3162				
		-		Repair/N	Maintenance					3165				
l rans Resid		Million with Non-		Stationer	y / Printing / Photocop	ies / Office Sup	plies			3166				
				Advertise	ement / Publicity / Pro	notion				3168				
→ Ca	apital Assets			Insurance	е					3170				
				Professio	nal Charges					3171				
→ Of	ther Sources			Profit on [Debt (Financial Char	ges / Markup / In	iterest)			3172				
→ Fo	oreign Sources /	Agriculture		Donation	/ Charity					3174				
→ Ta	ax Chargeable / F	ayments		Brokerage	e / Commission					3178				
				Other Indi	irect Expenses					3180				
				Directors	Fee					3183				
				Workers F	Profit Participation Fu	nd				3185				
				Provision	for Doubtful / Bad De	ebts				3191				
				Provision	for Obsolete Stocks	Stores / Spares	s / Fixed Asse	ts		3192				
				Provision	for Diminution in Val	ue of Investmen	it			3193				
				Irrecovera	able Debts Written of					3186				
				Obsolete	Stocks / Stores / Spa	res / Fixed Asse	ts Written off			3187				
				Accountin	ng (Loss) on Sale of I	ntangibles				3195				
				Accountin	ng (Loss) on Sale of A	Assets				3196				
				Accountin	ng Amortization					3197				
				Accountin	ng Depreciation					3198				
				Accounti	ing Profit / (Loss)					3200				

Data Amortization Depreciation Min	nimum Tax Option out of PTR Verification Payment Attribute Attachment					
▶ Property					Cal	culate
▼ 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 &	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Financial Expenses	Add Backs Provision for Diminution in Value of Investment	3203				
Inadmissible / Admissible Deductions	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204				
Adjustments	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Business Assets / Equity / Liabilities	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				
Transactions > PKR 50 Million with Non- Residents	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
	Add Backs u/s 21(e) Contributons to Unrecognized / Unapproved Funds	3209				
▶ Capital Assets	Add Backs u/s 21(f) Contributons 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				
Other Sources	Add Backs u/s 21(h) Personal Expenditure	3212				
➤ Foreign Sources / Agriculture	Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneRation Paid by an AOP to its member	3213				
Tax Chargeable / Payments	Add Backs u/s 21(k) Value of Perquisites / Allowances exceeding 50% of salary of the Employee	3214				
	Add Backs u/s 21(I) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
	Add Backs u/s 21(n) Capital Expenditure	3217				
	Add Backs u/s 67(1) Expenditure attributable to non business Income	3218				
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
	Add Backs Tax Gain on Sale of Intangibles	3225				
	Add Backs Tax Gain on Sale of Assets	3226				
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
	Other Inadmissible Deductions	3234				
	Add Backs Accounting (Loss) on Sale of Intangibles	3235				
	Add Backs Accounting (Loss) on Sale of Assets	3236				

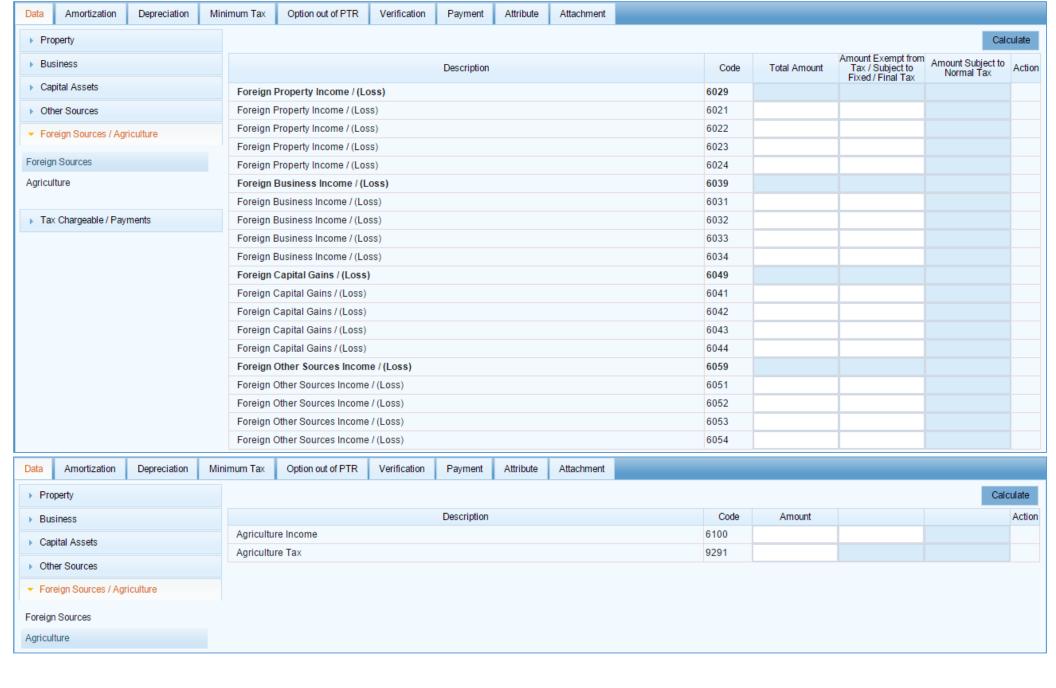
Add Backs Accounting Amortization	3237	
Add Backs Accounting Depreciation	3238	
Admissible Deductions	3259	
Accounting Gain on Sale of Intangibles	3245	
Accounting Gain on Sale of Assets	3246	
Tax Amortization for Current Year	3247	
Tax Depreciation / Initial Allowance for Current Year	3248	
Pre-Commencement Expenditure / Deferred Cost	3250	
Other Admissible Deductions	3254	
Tax (Loss) on Sale of Intangibles	3255	
Tax (Loss) on Sale of Assets	3256	
Unabsorbed Tax Amortization for Previous Years	3257	
Unabsorbed Tax Depreciation for Previous Years	3258	

Data A	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Propert	ty													culate
▼ Busines	ess					Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	ring / Trading Ite	ems		(Loss) from Business tion for current / previo		ent of Admiss	ible Deprecia	tion / Initial All	owance /	3270				
Other Reve	enues		Unadjust	ed (Loss) from Busine	ss for 2009					327009				
_	lanagement, Administrative, Selling &			ed (Loss) from Busine	ss for 2010					327010				
	inancial Expenses			ed (Loss) from Busine	ss for 2011					327011				
Inadmissib	ble / Admissible	Deductions	Unadjust	ed (Loss) from Busine	ss for 2012					327012				
Adjustment	nts		Unadjust	ed (Loss) from Busine	ss for 2013					327013				
Business A	Assets / Equity	/ Liabilities	Unadjust	ed (Loss) from Busine	ss for 2014					327014				

Data	Amortization	Depreciation	Minir	mum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
→ Prop	perty												Calc	Iculate
▼ Bus	iness							Description			Code	Amount		Action
				Total Ass	sets						3349			
Manufa	cturing / Trading It	ems		Land							3301			
Other R	Revenues			Building ((all types)						3302			
	ement, Administra	tive, Selling &		Plant / Ma	achinery / Equipment	/ Furniture (inclu	uding fittings)				3303			
Financi	al Expenses			Motor Vel	hicle						3304			
Inadmis	ssible / Admissible	e Deductions		Intangible	е						3305			
Adjustn	nents			Pre-Com	mencement Expendit	ure					3306			
Busines	ss Assets / Equity	/ Liabilities		Capital W	ork in Progress						3308			
Transac	ctions > PKR 50 M	lillion with Non-		Long Terr	m Investments						3311			
Resider				Long Terr	m Advances / Deposi	ts / Prepayment	S				3312			
				Trade De	btors / Receivables						3313			
→ Cap	ital Assets			Inventorie	es						3314			
▶ Oth	er Sources			Stocks / S	Stores / Spares						3315			
		: 4b		Short Ter	m Investments						3316			
▶ Fore	eign Sources / Agr	iculture		Short Terr	m Advances / Deposi	ts / Prepayment	S				3317			
→ Tax	Chargeable / Pay	ments		Current P	ortion of Long Term I	nvestments					3318			
				Cash / Ca	ash Equivalents						3319			
				Other Ass	sets						3348			
				Total Equ	uity / Liabilities						3399			
				Authorize	ed Capital						3351			
				Issued, S	ubscribed & Paid up	capital					3352			
				Share De	eposit Money						3353			
				Capital R	eserves						3361			
				Revenue	Reserves						3362			
				Funds							3363			
				Accumula	ated Profits						3364			
				Revaluati	ion Surplus						3365			
				Long Terr	m Borrowings / Debt /	/Loan					3371			
				Liabilities	against Assets subje	ect to Finance Le	ease				3372			
				Deferred	Liabilities						3373			
				Provision	s / Contingencies						3374			
				Short Terr	m Borrowings / Debt	/ Loan					3381			
				Current P	ortion of Long Term l	Liabilities					3382			
				Advances	s / Deposits / Accrued	Expenses					3383			
				Trade Cre	editors / Payables						3384			
				Other Lial	bilities						3398			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment								
▶ Pro	operty															Calculat
▼ Bus	siness					Descri	ption				Code	Re	ceipts	Payn	nents	Ac
Manufa	acturing / Trading It	ome	Total Va	lue of Revenue Trans	actions with N	on-Residents	i				3849					
	acturing / Trading It _	ems	Raw Mat	erial / Components							3801					
	Revenues		Finished	Goods							3802					
	jement, Administra	tive, Selling &	Stock in	Trade							3803					
	ial Expenses		Others								3804					
Inadmi	issible / Admissible	e Deductions	Rent								3805					
Adjustr	ments		Royalty /	License Fee / Franch	ise Fee						3806					
Busine	ess Assets / Equity	/ Liabilities	Intangibl	es							3807					
Transa	actions > PKR 50 N	fillion with Non-		lanagerial / Financial			Training Sen	vices			3808					
Reside	ents			ingineering / Technica		Services					3809					
				Research / Developme	nt Services						3810					
► Cap	pital Assets		Commiss								3811					
▶ Oth	ner Sources			Debt (Financial Charg							3812					
▶ For	reign Sources / Agr	riculture		(Common / Preferred	Stock / Deeme	d Dividend)					3813					
				e Premium							3814					
▶ Tax	x Chargeable / Pay	ments	Guarante								3815					
				ncluding Derivatives)							3816					
				s Reimbursement at o							3817					
				lue of Capital Transa		n-Residents					3899					
				Bearing Loan Opening							3851					
				Bearing Loan Closing							3852					
				ree Loan Opening Ba							3853					
				ree Loan Closing Bal	ance						3854					
			Investme								3855					
				of Capital Nature							3856					
				Tangible / Intangible e, Swap, Barter, Bonu				ation under any	arrangement inclu	iding	3891					
			Service /	Tangible / Intangible	Property, etc. fo	r Nil Conside	ration (Yes=1	, No=0)			3892					
			Direct / Ir	ndirect Participation by	a Non-Reside	nt in Capital, I	Management	or Control (Yes	=1, No=0)		3893					
			Number	of Associates having	dealings with						3894					
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment								
Dro	onorts.															Calcula
	operty												Amount Exem	nt from		
▶ Bus	siness					Description				Code	Total A	mount	Tax / Subje Fixed / Fina	ct to	Amount Subje Normal Ta	ect to X
▼ Cap	pital Assets		Conside	ration Received on Di	sposal of Capita	al Assets Held	Long Term			4009						
Long T	erm		Cost of A	cquisition of Capital A	ssets Held Lon	g Term includ	ing Ancillary	Expenses		4019						
	Term		Net Gain	/(Loss) on Capital A	ssets Held Lor	ng Term				4020						

Data	Amortization	Depreciation	Min	nimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
▶ Prop	perty												Cal	lculate
▶ Busi	siness						Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Capi	oital Assets			Consider	eration of Capital Assets	ts held Short Te	erm .			4029		TIAGG/TINGITOS		
Long Te	erm			Cost of A	Acquisition of Capital A	Assets held Sho	ort Term includ	ding Ancillary	/ Expenses	4039				
Short Te				Net Gain	n / (Loss) on Capital As	ssets held Sho	ort Term			4040				
OHOIT I	atth													
Data	Amortization	Depreciation	Min	nimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
→ Prop	perty												Ca	alculate
	siness						Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	O Action			
▼ Capi	oital Assets			Unadjust	sted (Loss) from Capital	I Assets for 200	J9			409909				
Long Te	erm			Unadjust	sted (Loss) from Capital	I Assets for 201	10			409910				
Short Te				Unadjust	sted (Loss) from Capital	I Assets for 201	/1			409911				
				Unadjust	sted (Loss) from Capital	I Assets for 201	12			409912				
Adjustm	ients			Unadjust	sted (Loss) from Capital	I Assets for 201	13			409913				
Other				Unadjust	sted (Loss) from Capital	I Assets for 201	14			409914				
→ Othe	er Sources			Unadjust	sted (Loss) from Capital	I Assets for 201	15			409915				
Data	Amortization	Depreciation	Mir	nimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
→ Prop	perty												Cal	alculate
▶ Busi	siness						Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Capi	oital Assets			Income /	/ (Loss) from Other Sou	urces				5000		TIAGUTT HOLTON		
→ Other	er Sources			Receipts	ts from Other Sources	ŝ				5029				
				Royalty						5002				
Receipt	ts / Deductions			Profit on	Debt (Interest, Yield, e	etc)				5003				
_				Ground R	Rent					5004				
→ Fore	eign Sources / Agr	iculture		Rent from	m sub lease of Land or	r Building				5005				
→ Tax	Chargeable / Payı	ments		Rent from	m lease of Building with	th Plant and Ma	chinery			5006				
				Fees for 7	Technical Services					5011				
				Bonus / F	Bonus Shares					5012				
				Loan, Ad	dvance, Deposit or Gift	received in Ca	ısh			5016				
				Other Red	aceipts					5028				
				Deduction	ions from Other Source	ces				5089				
				Accountin	ting Depreciation					5064				
				Other Dec	ductions					5088				



Data	Amortization	Depreciation	Mini	mum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
→ Pro	pperty													C	alculate
→ Bus	siness						Description				Code	Total	Inadmissible	Admissible	Action
▶ Car	oital Assets			Deductib	le Allowances						9009				
				Workers \	Welfare Fund u/s 60A						9002				
→ Oth	ner Sources			Workers I	Profit Participation Fu	nd u/s 60B					9003				
→ For	eign Sources / Agr	riculture		Charitabl	e Donations u/c 61, P	art I, 2nd Sched	lule				9004				
▼ Tax	Chargeable / Pay	ments													
5															
Deduct	tible Allowances														
Data	Amortization	Depreciation	Mini	mum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
→ Pro	perty													Ca	alculate
▶ Bus	siness						Description				Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
				Tax Cred	lits						9329				
→ Cap	oital Assets			Tax Cred	it for Charitable Dona	tions u/s 61					9311				
▶ Oth	ner Sources			Tax Cred	it for Profit on Debt u/s	64					9314				
→ For	eign Sources / Agr	iculture		Tax Cred	it for Registration for S	Sales Tax u/s 65	iΑ				9315				
▼ Tax	Chargeable / Pay	ments		Tax Cred	it for Non-Equity Inves	tment in Plant a	and Machiner	y u/s 65B			93161				
100	. Ondrigodolo / Fdy	monto		BF Tax C	redit for Non-Equity In	vestment in Pla	nt and Machi	nery u/s 65B			93162				
Deduct	tible Allowances			Tax Cred	it for Equity Investmen	t in Plant and N	Machinery u/s	65B			93163				
Tax Cr	edits			BF Tax C	redit for Equity Investr	nent in Plant an	d Machinery	u/s 65B			93164				
Adjusta	able Tax			Tax Cred	it for Enlistment in Re	gistered Stock E	Exchange u/s	65C			9317				
Final /	Fixed / Minimum /	Average / Relevar	nt	Tax Cred	it for Newly Establishe	ed Industrial Un	dertaking u/s	65D			9318				
	ced Tax	-		Tax Cred	it for Investment in Pla	nt and Machine	ery by Existing	Company u	/s 65E		9319				
Compu	ıtations			Tax Cred	it u/s 103						9320				
				Tax Cred	it for Trust / Welfare In	stitution / Non-F	rofit Organiza	ation u/s 100	С		9323				
				Tax Cred	it for Excess Tax Char	ged on Royalty	/ Fee for Tecl	hnical Servic	es covered und	ler ADDT	9324				
				Tax Cred	it for Payments under	the Fifth Sched	ule				9325				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
→ Pro	operty												Cal	lculate
→ Bus	siness					Description				Code	Receipts / Value	Tax Collected / Deducted / Paid		Action
→ Cap	pital Assets		Adjust	able Tax						640000				
▶ Ott	ner Sources		Import	u/s 148 (ADJUSTABLE	TAX ONLY)					640100				
			Profit o	n Debt u/s 151 / Divisio	n I. Part III, 1st S	Schedule @10	0%			640402				
	reign Sources / Agi		Payme under	nt for Contracts / Servic ADDT	es to a Non-Re	sident u/s 152	2(1A) / Divisio	n II, Part III, 1st	Schedule covered	640502				
▼ 1a	x Chargeable / Pay	ments	Royalty	/Fee for Technical Sei	vices to a Non-	Resident u/s	152(1) cover	ed under ADDT	•	640501				
Deduct	tible Allowances		Profit o	n Debt to a Non-Reside	ent u/s 152(2)					640506				
Tax Cr	redits		Payme	nt for Goods, Services,	Contracts, Rent	, etc. to a Nor	n-Resident u/	s 152(2)		640505				
Adiusta	able Tax		Payme	nt for Goods to a PE of	a Non-Resident	t u/s 152(2A)(a) / Division I	I, Part III, 1st Sc	hedule	640507				
		A (Deleve	Payme	nt for Transport Service	s to a PE of a N	on-Resident	u/s 152(2A)(k) / Division II, P	art III, 1st Schedule	640508				
	Fixed / Minimum / ced Tax	Average / Releva	nt Payme	nt for Other Services to	a PE of a Non-F	Resident u/s 1	152(2A)(b) / E	ivision II, Part I	ll, 1st Schedule	640509				
Compi	utations		Payme	nt for Contracts to a PE	of a Non-Resid	ent u/s 152(2	A)(c) / Divisio	n II, Part III, 1st	Schedule	640510				
Compo	atations		Payme	nt for Goods u/s 153(1)	(a) (ADJUSTAB	LE TAX ONL	Y)			6406000				
			Payme	nt for Services u/s 153(1)(b) (ADJUSTA	ABLE TAX ON	ILY)			64060200				
			Rent of	Property u/s 155						640801				+
			Cash V	/ithdrawal from Bank u/	s 231A					641001				+
			Certain	Banking Transactions	u/s 231AA					641011				
			Motor \	ehicle Registration Fee	e u/s 231B					641021				+
			Value	of Shares traded throug	h a member of a	a Stock excha	ange u/s 233/	(1)(a) / (b)		641211				
			Margin	Financing, Margin Trac	ling or Securitie	s Lending u/	s 233AA			641221				
			Motor \	/ehicle Tax u/s 234						641301				+
			Electric	ity Bill of Commercial /	Industrial Cons	umer u/s 235				641401				+
			Phone	Bill / Pre-Paid Card / Ur	nits u/s 236					641501				+
			Purcha	se by Auction u/s 236A						641511				
			Domes	tic Air Ticket Charges u	/s 236B					641512				
			Sale / 1	ransfer of Immovable F	roperty u/s 236	С				641513				
			Functio	ns / Gatherings Charge	s u/s 236D					641514				
			Certific	ation of Foreign-Produc	ed TV Plays / S	erials u/s 236	BE .			641515				
			Issuan	ce / Renewal of License	to Cable Opea	rtors / Electro	nic Media u/s	236F		641516				
			Purcha	se by Distributors / Dea	lers / Wholesal	ers u/s 236G				641517				
			Purcha	se by Retailers u/s 236	Н					641518				
			Issuan	ce / Renewal of License	to Dealers / Co	ommission Ag	gents / Arhatis	u/s 236J		641520				
			Purcha	se / Transfer of Immova	ble Property u/s	3236K				641521				
			Purcha	se of International Air T	icket u/s 236L					641522				

Data Amortization Depreciation Min	nimum Tax Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Property										Cal	lculate
▶ Business			Description				Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
▶ Capital Assets	Final / Fixed / Average / Relev	ant / Reduced R	Rate Tax				640001				
	Import u/s 148 @1.5%						640153				
▶ Other Sources	Import u/s 148 @4.5%						640159				
▶ Foreign Sources / Agriculture	Import u/s 148 @5.5%						640161				
▼ Tax Chargeable / Payments	Import u/s 148 @6%						640162				
Dadustible Allewanese	Import u/s 148 @6.5%						640163				
Deductible Allowances	Import u/s 148 @8%						640166				
Tax Credits	Import of Edible Oil u/s 148 @	5.5%					640183				
Adjustable Tax	Import of Packing Material u/s	148 @5.5%					640193				
Final / Fixed / Minimum / Average / Relevant	Import of Edible Oil u/s 148 @	3%					640188				
/ Reduced Tax	Import of Packing Material u/s	148 @8%					640198				
Computations	Dividend to a Non-Resident co	vered under ADI	DT u/s 150 / ι	u/s 5			6403511				
	Dividend u/s 150 / Division III,	Part I, 1st Schedu	ule @7.5%				640352				
	Dividend u/s 150 / Division III,	Part I, 1st Schedu	ule @10%				640353				
	Dividend u/s 150 / Division III,	Part I, 1st Schedu	ule @12.5%				640354				
	Dividend u/s 150 / u/r 6, 7th Sc	hedule @20%					640357				
	Dividend u/s 150 / Division III,	Part I, 1st Schedu	ule @25%				640359				
	Royalty / Fee for Technical Se	vices to a Non-R	esident u/s 1	52(1) / Divisi	on IV, Part I, 1s	st Schedule @15%	640551				
	Payment for Contracts / Service	es to a Non-Resi	dent u/s 152((1A) / Division	ı II, Part III, 1st	Schedule @6%	640552				
	Insurance / Reinsurance Prem	ium to a Non-Re	sident u/s 15	2(1AA) / Divi	sion II, Part III,	1st Schedule @5%	640553				
	Fee for Advertisement Service	s to a Non-Resid	ent u/s 152(1	AAA) / Divisi	on II, Part III, 19	st Schedule @10%	640554				
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd S	Schedule @1	0%			640556				+
	Payment for Goods u/s 153(1)	(a) @1%					6406082				
	Payment for Goods u/s 153(1)	(a) @1.5%					6406083				
	Payment for Goods u/s 153(1)	(a) @4%					6406088				
	Payment for Services u/s 153(1)(b) @1%					6406102				
	Payment for Services u/s 153(1)(b) @2%					6406104				
	Payment for Services u/s 153(1)(b) @8%					6406116				
	Payment for Services u/s 153(1)(b) @12%					6406124				

Receipts from Contracts u/s 153(1)(c) @6.5%	6406143
Fee for Export related Services u/s 153(2) @1%	640772
Export Proceeds u/s 154(1) @1%	640754
Foreign Indenting Commission u/s 154(2) @5%	640761
Prizes on Prize Bonds / Winnings of Crossword Puzzles u/s 156 @15%	640951
Winnings from Raffle, Lottery, Quiz or Sale Promotion u/s 156 @20%	640952
Commission / Discount on petroleum products u/s 156A @12%	640964
Brokerage / Commission u/s 233 @1.5%	641253
Brokerage / Commission u/s 233 @2%	641254
Brokerage / Commission u/s 233 @5%	641260
Brokerage / Commission u/s 233 @10%	641270
Brokerage / Commission u/s 233 @7.5%	641265
Brokerage / Commission u/s 233 @12%	641274
CNG Station Gas Bill u/s 234A @4%	641351
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	641523
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	641524
Capital Gains on Immovable Property u/s 37(1A) @0%	642160
Capital Gains on Immovable Property u/s 37(1A) @5%	642162
Capital Gains on Immovable Property u/s 37(1A) @10%	642164
Capital Gains on Securities u/s 37A @0%	642170
Capital Gains on Securities u/s 37A @10%	642174
Capital Gains on Securities u/s 37A @12.5%	642175
Capital Gains on Securities u/r 6B, 4th Schedule @0%	642180
Capital Gains on Securities u/r 6B, 4th Schedule @9%	642181
Capital Gains on Securities u/r 6B, 4th Schedule @17.5%	642184
Capital Gains on Securities u/r 6, 7th Schedule @12.5%	642192
Purchase of Locally Produced Edible Oil @2%	643161
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646153
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646154
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule @2.5%	646155
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	646156
Receipts for Shipping Business u/c (21), Part II, 2nd Schedule	646157

Data Amortization Depreciation	Alinimum Tax Option out of PTR	Verification	Payment	Attribute	Attachment					
▶ Property										culate
▶ Business			Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Capital Assets	Income / (Loss) from Propert	у				2000				
▶ Other Sources	Income / (Loss) from Busine	ss				3000				
▶ Foreign Sources / Agriculture	Gains / (Loss) from Capital A	ssets				4000				
▼ Tax Chargeable / Payments	Income / (Loss) from Other S	ources				5000				
Tax Chargeable / Payments	Foreign Income					6000				
Deductible Allowances	Agriculture Income					6100				
Tax Credits	Share in untaxed Income from	n AOP				3131				
Adjustable Tax	Share in Taxed Income from	AOP				3141				
Final / Fixed / Minimum / Average / Relevant	Total Income					9000				
/ Reduced Tax	Deductible Allowances					9009				
Computations	Taxable Income					9100				
·	Tax Chargeable					9200				
	Normal Tax					920000				
	Final / Fixed / Minimum / Ave	age / Relevant /	Reduced Ta	X		920100				
	WWF					920900				
	Tax Credits					9329				
	Turnover / Tax Chargeable u/s					923151				
	Turnover / Tax Chargeable u/s					923152				
	Turnover / Tax Chargeable u/s					923163				
	Turnover / Tax Chargeable u/s					923155				
	Turnover / Tax Chargeable u/s					923160				
	Accounting Profit / Tax Charge					923173				
	Difference of Minimum Tax C)(b)		923192				
	Difference of Minimum Tax C					923194				
	Difference of Alternate Corp					923197				
	Adjustment of Minimum Tax			s)		923198				
	Share in Tax Paid on Taxed I					923200				
	Refund Adjustment of Other	rear(s) against	Demand of t	nis Year		92101				
	Withholding Income Tax					9201				
	Advance Income Tax					9202				
	Admitted Income Tax					9203				
	Demanded Income Tax					9204				
	Refundable Income Tax					9210				

Data	Amortization	Depreciati	on Minim	ium Tax	Option out	of PTR	Verification	Payme	nt Att	tribute	Attach	ment						
					-	_		_	_	_							Calc	ulate
			С	escriptio	n				Code	WDV	(BF)	Remainin Yea		Extent of	Use	Amortiz	ation	Action
Intangibl	le								3305									+
Expendi	iture providing Lo	ng Term Adva	antage / Bene	fit					330516									
Pre-Con	mmencement Ex	penditure							3306									
Data	Amortization	Depreciation	Minimum Ta	ах Ор	tion out of PTR	Verificati	ion Payment	Attribut	e Atta	achment								
																	Cal	lculate
	Des	cription		Code	WDV (BF)	Deletion	Addition (Us Pakistar		nt of Use	Addition	n (New)	Extent of l	Jse Initi	ial Allowance	Depre	ciation	WDV	(CF)
Building ((all types)			3302														
Ramp for	r Disabled Persons	3		330204														
	lachinery (not Othe			330301														
Compute	er Hardware / Allied ture of IT products	d Items / Equipn	nent used in	330302														
Furniture	(including fittings)			330303														
Technica	al / Professional Bo	oks		330304														
Below gr	ound installations	of mineral Oil co	ncerns	330305														
Offshore	Installations of mi	neral Oil concer	ns	330306														
Office Ed	quipment			330307														
Machiner	ry / Equipment elig	ible for 1st Year	Allowance	330308														
Motor Ve	ehicle (not plying fo	r hire)		33041														
Motor Ve	ehicle (plying for hi	re)		33042														

Ships

Aircrafts / Aero Engines

33043

33044

	_						
							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%	640182						
Import of Edible Oil u/s 148 @5.5%	640183						
Import of Edible Oil u/s 148 @8%	640188						
Import of Packing Material u/s 148 @5%	640192						
Import of Packing Material u/s 148 @5.5%	640193						
Import of Packing Material u/s 148 @8%	640198						
Payment for Services u/s 153(1)(b) @1%	6406102						
Payment for Services u/s 153(1)(b) @2%	6406104						
Payment for Services u/s 153(1)(b) @6%	6406112						

Payment

Attribute

Attachment

Verification

Data

Amortization

Depreciation

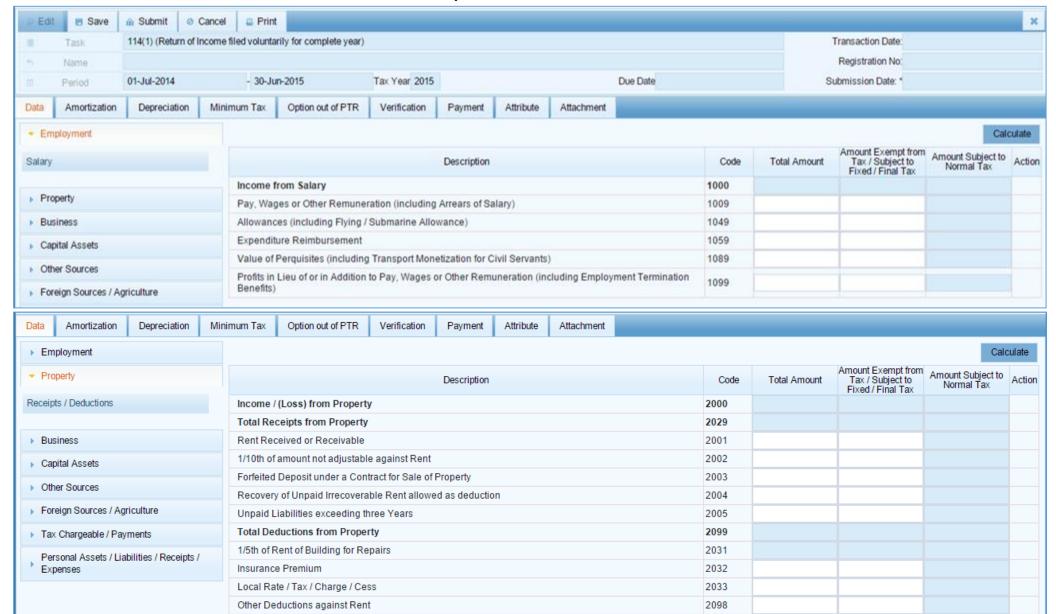
Minimum Tax

Option out of PTR

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Veri	rification	Payme	ent	Attribute	Attachment			
													Calculate
		Descrip	tion		Code	Receipt	ts / Value	Tax (Collected / lucted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/	ı/s 148 @1%				640152						1		
Import u/	/s 148 @1.5%				640153						1		
Import u/	/s 148 @2%				640154						1		
Import u/	ı/s 148 @3%				640156						1		
Import u/	ı/s 148 @4.5%				640159						1		
Import u/	/s 148 @6.5%				640163						1		
Import u/	ı/s 148 @5%				640160						1		
Import u/	/s 148 @5.5%				640161						1		
Import u/	ı/s 148 @8%				640166						1		
Paymen ⁴	nt for Goods u/s 15	53(1)(a) @1%			6406082	2					1		
Payment	nt for Goods u/s 15	53(1)(a) @1.5%			6406083	3					1		
Payment	nt for Goods u/s 15	53(1)(a) @3.5%			6406087	7					1		
Payment	nt for Goods u/s 15	53(1)(a) @4%			6406088	B					1		
Receipts	from Contracts	u/s 153(1)(c) @7%	/0		6406144	4					<u> </u>		
Fee for F	Export related Ser	rvices u/s 153(2) (@1%		640772						1		
Commis	sion / Discount or	n petroleum produ	ucts u/s 156A @12%	%	640964						1		
Brokeraç	ge / Commission ι	u/s 233 @7.5%			641265								
Brokeraç	ge / Commission ι	u/s 233 @12%		· · · · · · · · · · · · · · · · · · ·	641274								
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Ver	rification	Payme	ent	Attribute	Attachment			
I, O co	rdinance, 2001) o omplete in accord	of the Taxpayer na dance with the provi	IIC No. named above, do so visions of the Income	, as olemnly declare that to le Tax Ordinance, 2001	to the bes	est of my k	knowledge	ge & be			*	ection 172 of the lement u/s 115(4) a	
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Veri	ification	Payme	ent	Attribute	Attachment			
	CPR No.	Date		Amount Code			Desc	cription	1	Amour	nt	Tax Year	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verific	ation	Payment	Attribute	Attachment		
		At	ttributes						Value		Action
Person	Status										+
Resider	nce Status										+
Special	Tax Rate under F	ifth Schedule									
Special	Tax Rate for Roya	alty / Fee for Tech	. Services under A	DDT							
Special	Tax Rate for Divid	dend under ADDT									
Special	Tax Rate for Ship	ping Income									
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verific	ation	Payment	Attribute	Attachment		
	Code			Descr	iption				File	+	

Individual / AOP Income Tax Return 2015



Dala		·		II Tax	-											
▶ Em	nployment															lculate
▶ Pro							Description				С	ode	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Acti
▼ Bus	siness		Ir	ncome / (L	oss) from Busines	s					3000					
Manufa	acturing / Trading I	tems		let Reven outward)	ue (excluding Sale	s Tax, Federal I	Excise, Brok	erage, Comi	mission, Disco	unt, Fre	eight 3029					
Other F	Revenues		G	iross Rev	enue (excluding Sa	iles Tax, Feder	al Excise)				3009)				
_	gement, Administra	tive, Selling &	S	elling Exp	oenses (Freight Out	tward, Brokera	ge, Commis	sion, Discou	nt, etc.)		3019)				
inanci	cial Expenses		C	ost of Sa	les / Services						3030)				
admi	issible / Admissibl	e Deductions	C	pening St	tock						3039)				
djustr	ments		N	let Purcha	ases (excluding Sa	les Tax, Federa	ıl Excise)				3059)				
			S	alaries / V	Vages						3071					
Cap	pital Assets		F	uel							3072	2				
Oth	her Sources		P	ower							3073	3				
	i O / A	.i dk	G	Bas							3074	ı				
For	reign Sources / Ag	riculture	S	tores / Sp	ares						3076	i				
Tax	x Chargeable / Pay	ments	R	tepair / Ma	aintenance						3077	'				
	rsonal Assets / Lia	bilities / Receipts /	C	ther Direc	ct Expenses						3083	3				
Ext	penses		Α	ccounting	Amortization						3087	,				
			Α	ccounting	Depreciation						3088	3				
			C	losing St	ock						3099)				
			G	iross Prof	fit / (Loss)						3100					
ata	Amortization	Depreciation	Minimu	m Tax	Option out of PTR	Verification	Payment	Attribute	Attachment							
Em	nployment														Cal	lcula
Pro	operty						Description				С	ode	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Ac
Bus	siness		C	ther Rev	enues						3129					
lanufa	acturing / Trading I	tems	Д	ccounting	Gain on Sale of Int	angibles					3115	5				
	Revenues		A	ccounting	Gain on Sale of As	sets					3116	5				
		tivo Colling 9	C	Others							3128	3				
	gement, Administra cial Expenses	uive, Selling &	S	hare in ur	ntaxed Income from	AOP					3131					
	issible / Admissibl	o Doductions	S	hare in Ta	axed Income from A	OP					3141					

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

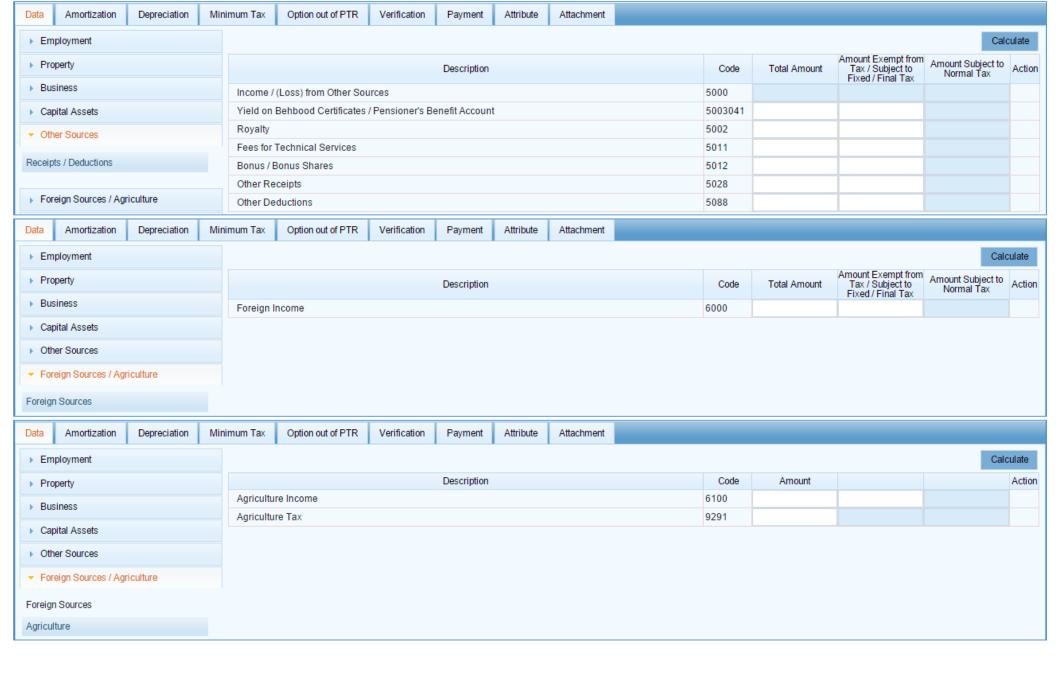
Data	Amortization	Depreciation	Minin	num Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
→ En	nployment												Cal	Iculate
	operty						Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Bu	siness			Managen	ment, Administrative	Selling & Fina	ncial Expens	es		3199				
Manuf	acturing / Trading If	tems		Rent						3151				
Other	Revenues			Rates / Ta	axes / Cess					3152				
		tive Celline 0		Salaries /	/ Wages / Perquisites	/ Benefits				3154				
	gement, Administra cial Expenses	tive, Selling &		Traveling	/ Conveyance / Vehi	cles Running / I	Maintenance			3155				
Inadm	issible / Admissible	e Deductions		Electricity	/ / Water / Gas					3158				
		e Deductions		Commun	ication					3162				
Adjust	ments			Repair / N	Maintenance					3165				
				Stationer	y / Printing / Photocop	ies / Office Sup	plies			3166				
→ Ca	pital Assets			Advertise	ment / Publicity / Pror	notion				3168				
→ Ot	her Sources			Insurance	е					3170				
→ Fo	reign Sources / Agr	riculture		Professio	nal Charges					3171				
, To	x Chargeable / Pay	mente		Profit on I	Debt (Financial Charg	jes / Markup / Ir	nterest)			3172				
				Brokerag	e / Commission					3178				
	rsonal Assets / Lia penses	bilities / Receipts /	1	Other Ind	irect Expenses					3180				
	periodo			Irrecovera	able Debts Written off					3186				
				Obsolete	Stocks / Stores / Spar	es / Fixed Asse	ets Written off			3187				
				Accountin	ng (Loss) on Sale of Ir	ntangibles				3195				
				Accountin	ng (Loss) on Sale of A	ssets				3196				
				Accountin	ng Amortization					3197				
				Accountin	ng Depreciation					3198				
				Accounti	ing Profit / (Loss)					3200				

Data	Amortization	Depreciation	Mini	imum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
→ Er	mployment													Cal	Iculate
→ Pr	operty						Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Bu	usiness			Inadmiss	sible Deductions						3239				
Manu	facturing / Trading I	tems		Add Back	ks u/s 29(2) Provision	for Doubtful De	bts				3201				
Other	Revenues			Add Back	s Provision for Obsol	ete Stocks / Sto	res / Spares /	Fixed Assets	;		3202				
		stive Colling 9		Add Back	s Provision for Dimin	ution in Value o	f Investment				3203				
	gement, Administra cial Expenses	auve, Seiling &		Add Back	ks u/s 21(i) Provision	for Reserves / F	unds / Amour	nt carried to F	Reserves / Funds	or Capitalised	3204				
Inadm	issible / Admissibl	e Deductions		Add Back	ks u/s 21(a) Cess / Ra	te / Tax levied o	on Profits / Ga	ins			3205				
		o Doddononio		Add Back	ks u/s 21(b) Amount o	f Tax Deducted	at Source				3206				
Adjus	tments			Add Back	ks u/s 21(c) Payments	liable to Deduc	ction of Tax at	Source but	ax not Deducte	d / Paid	3207				
	:4-1 A4-			Add Back	ks u/s 21(d) Entertaini	ment Expenditu	re above pres	scribed limit			3208				
→ Ca	apital Assets			Add Back	ks u/s 21(e) Contribut	ons to Unrecogi	nized / Unapp	roved Funds			3209				
→ Ot	ther Sources			Add Back	ks u/s 21(f) Contributo	ns to Funds not	under effecti	ve arrangem	ent for deductior	n of Tax at source	3210				
→ Fo	reign Sources / Ag	riculture		Add Back	ks u/s 21(g) Fine / Per	nalty for violation	n of any law /	rule / regulat	ion		3211				
▶ Ta	x Chargeable / Pay	ments		Add Back	ks u/s 21(h) Personal	Expenditure					3212				
	ersonal Assets / Lia			Add Back member	ks u/s 21(j) Profit on D	ebt / brokerage	/ Commission	n / salary / re	muneRation Pai	d by an AOP to its	3213				
Ex	penses			Add Back	ks u/s 21(k) Value of F	Perquisites / Allo	wances exce	eding 50% o	f salary of the E	mployee	3214				
					ks u/s 21(I) Expenditu prescribed mode	re under a singl	e Account he	ad exceedin	g prescribed am	ount not paid	3215				
				Add Back	ks u/s 21(m) Salary ex	ceeding prescr	ibed amount	not paid thro	ugh prescribed r	mode	3216				
				Add Back	ks u/s 21(n) Capital E	xpenditure					3217				
				Add Back	ks u/s 67(1) Expenditu	ire attributable t	to non busine	ss Income			3218				
				Add Back	ks u/s 34(5) Liabilities	allowed Previo	usly as dedu	ction not Paid	l within three Ye	ars	3219				
				Add Back	ks u/s 28(1)(b) Lease	Rental not adm	issible				3220				
				Add Back	ks Tax Gain on Sale o	f Intangibles					3225				
				Add Back	ks Tax Gain on Sale o	f Assets					3226				
				Add Back	ks Pre-Commenceme	nt Expenditure	Deferred Co	st			3230				

				Add Back	s Accounting (Loss) o	n Sale of Intang	gibles				3235				
				Add Back	s Accounting (Loss) o	n Sale of Asset	is				3236				
				Add Back	s Accounting Amortiz	ation					3237				
				Add Back	s Accounting Depreci	ation					3238				
				Admissib	ble Deductions						3259				
				Accountin	ng Gain on Sale of Inta	ingibles					3245				
				Accountin	ng Gain on Sale of Ass	ets					3246				
				Tax Amor	rtization for Current Ye	ar					3247				
				Tax Depre	eciation / Initial Allowa	ince for Current	t Year				3248				
				Pre-Comr	mencement Expenditu	ire / Deferred C	ost				3250				
				Other Adn	missible Deductions						3254				
				Tax (Loss	s) on Sale of Intangible	ès					3255				
				Tax (Loss	s) on Sale of Assets						3256				
				Unabsorb	bed Tax Amortization f	or Previous Yea	ars				3257				
				Unabsorb	bed Tax Depreciation	ior Previous Ye	ars				3258				
Data	Amortization	Depreciation	Minin	num Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
Data	Allioruzadon	Depreciation	IVIII	ium rax	Option out of 1 110	Vernication	Payment	Attribute	Audonnon						
▶ Emp	oloyment														Iculate
▶ Prop							Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Busi					(Loss) from Business I tion for current / previo		ent of Admissi	ble Deprecia	ation / Initial All	owance /	3270				
	cturing / Trading It	tems		Unadjuste	ed (Loss) from Busine	ss for 2009					327009				
Other R	evenues			Unadjuste	ed (Loss) from Busine	ss for 2010					327010				
	ement, Administra	tive, Selling &		Unadjuste	ed (Loss) from Busine	ss for 2011					327011				
Financia	al Expenses			Unadjuste	ed (Loss) from Busine	ss for 2012					327012				
Inadmis	sible / Admissible	e Deductions		Unadjuste	ed (Loss) from Busine	ss for 2013					327013				
Adjustm	ients			Unadjuste	ed (Loss) from Busine	ss for 2014					327014				
Data	Amortization	Depreciation	Minin	num Tov	Option out of DTD	Varification	Dowmont	Attributo	Attachment						
Data	Amonization	Debreciation	IVIIIII	num Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
	7 III OI IL CUITOIT	Doprodiamen	_												
_	ployment	2 оргоолино п		·										Cald	culate
_	ployment	24,700,000					Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		
▶ Emp	ployment			Gains / (Lo	oss) from Capital Ass	ets	Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		
▶ Emp ▶ Prop ▶ Busi	ployment			Gains / (Le	.oss) from Capital Ass	ets	Description					Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		
▶ Emp▶ Prop▶ Busi▼ Capi	oloyment perty iness			Gains / (L	.oss) from Capital Ass	ets	Description					Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		

3234

Other Inadmissible Deductions



ata														
Em	ployment												Ca	alcula
Pro	perty					Description				Code	Total	Inadmissible	Admissible	Α
Bus	siness			ole Allowances						9009				
Can	oital Assets		Zakat u/s							9001				
				Welfare Fund u/s 60A		l. l.				9002				
	ner Sources		Charitabl	le Donations u/c 61, P	art I, 2nd Sched	uie				9004				
Fore	eign Sources / Agr	riculture												
Tax	Chargeable / Pay	ments												
educti	tible Allowances													
ata	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
Em	ployment												Ca	alcu
	pperty					Description				Code			Amount	
			Tax Redu	uctions						9309				
Bus	siness		Tax Redi	uction for Full Time Te	acher / Researc	cher				9302				
Cap	pital Assets													
Fore	ner Sources reign Sources / Agr « Chargeable / Pay		Tax Redi	uction for Senior Taxp	ayer					9303				
Fore Tax	eign Sources / Agr		Tax Redi	uction for Senior Taxp	ayer					9303				
Fore Tax Deduction	reign Sources / Agr Chargeable / Pay tible Allowances		Tax Redu	uction for Senior Taxp	ayer Verification	Payment	Attribute	Attachment		9303				
Fore Tax eduction Tax Recard Tax	reign Sources / Agr Chargeable / Pay tible Allowances eductions	vments				Payment	Attribute	Attachment		9303			Ca	alcu
Fore Tax Deducti ax Recentata Employed	reign Sources / Agr Chargeable / Pay tible Allowances eductions	vments				Payment Description	Attribute	Attachment		9303 Code	Eligible Amount	Ineligible Amount	C: Tax Credit	
Fore Tax Deducti Tax Reconstruction Tax Reco	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment	vments	Minimum Tax		Verification		Attribute	Attachment			Eligible Amount	Ineligible Amount		
Fore Tax Deducti Tax Rec Data From Prom Bus	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment apperty siness	vments	Minimum Tax Tax Redu Tax Cred	Option out of PTR uction for Disabled Ta:	Verification		Attribute	Attachment		Code 9304 9329	Eligible Amount	Ineligible Amount		
► Fore ▼ Tax Deducti Fax Rec Data ► Empl ► Prop ► Bus ► Cap	reign Sources / Agr c Chargeable / Pay dible Allowances eductions Amortization apployment apperty siness pital Assets	vments	Minimum Tax Tax Redu Tax Cred Tax Cred	Option out of PTR uction for Disabled Ta: dits lit for Charitable Dona	Verification xpayer tions u/s 61	Description		Attachment		Code 9304 9329 9311	Eligible Amount	Ineligible Amount		
► Fore ▼ Tax Deducti Tax Rec Data ► Empl ► Prop ► Bus ► Cap	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment apperty siness	vments	Minimum Tax Tax Redu Tax Cred Tax Cred Tax Cred	Option out of PTR uction for Disabled Ta: dits lit for Charitable Dona lit for Investment in Sh	Verification xpayer tions u/s 61 hares and Life In:	Description	nium u/s 62	Attachment		Code 9304 9329 9311 9312	Eligible Amount	Ineligible Amount		
► Fore Tax Tax Red Employeducti Employeducti Cap Othors Cap	reign Sources / Agr c Chargeable / Pay dible Allowances eductions Amortization apployment apperty siness pital Assets	Depreciation	Tax Redu Tax Cred Tax Cred Tax Cred Tax Cred	Option out of PTR uction for Disabled Ta: dits dit for Charitable Dona dit for Investment in Sh dit for Contribution to A	Verification xpayer tions u/s 61 hares and Life Inseproved Pension	Description	nium u/s 62	Attachment		Code 9304 9329 9311 9312 9313	Eligible Amount	Ineligible Amount		
Fore Tax Record Tax Re	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment apperty siness pital Assets aer Sources	Depreciation riculture	Tax Redu Tax Cred Tax Cred Tax Cred Tax Cred Tax Cred	Option out of PTR uction for Disabled Ta: dits lit for Charitable Dona lit for Investment in Sh lit for Contribution to A lit for Profit on Debt u/s	Verification xpayer tions u/s 61 hares and Life Instances and Life I	Description surance Premon Fund u/s 63	nium u/s 62	Attachment		Code 9304 9329 9311 9312 9313	Eligible Amount	Ineligible Amount		
Fore Tax	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment operty siness oital Assets her Sources reign Sources / Agr Chargeable / Pay	Depreciation riculture	Tax Redu Tax Cred Tax Cred Tax Cred Tax Cred Tax Cred Tax Cred	Option out of PTR uction for Disabled Ta: dits dit for Charitable Dona dit for Investment in Sh dit for Contribution to A	Verification xpayer tions u/s 61 hares and Life Instances and Life I	Description surance Premon Fund u/s 63	nium u/s 62	Attachment		Code 9304 9329 9311 9312 9313 9314 9315	Eligible Amount	Ineligible Amount		
Fore Tax Fore Tax Fore Tax Fore Tax Fore Tax Fore Tax	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment operty siness oital Assets her Sources reign Sources / Agr	Depreciation riculture	Tax Redu Tax Cred	Option out of PTR uction for Disabled Tai dits lit for Charitable Dona lit for Investment in Sh lit for Contribution to A lit for Profit on Debt u/s lit for Registration for S	Verification xpayer tions u/s 61 ares and Life In. xpproved Pensic s 64 Sales Tax u/s 65	Description asurance Premon Fund u/s 63	nium u/s 62		cess of applicable	Code 9304 9329 9311 9312 9313	Eligible Amount	Ineligible Amount		
Fore Tax	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment apperty siness oital Assets aer Sources reign Sources / Agr Chargeable / Pay tible Allowances eductions	Depreciation riculture	Tax Redu Tax Cred	Option out of PTR uction for Disabled Ta: dits dit for Charitable Dona dit for Investment in Sh dit for Contribution to A dit for Profit on Debt u/s dit for Registration for S dit u/s 103	Verification xpayer tions u/s 61 hares and Life In: Approved Pensic s 64 Sales Tax u/s 65 Behbood Certifi	Description Issurance Premon Fund u/s 63 5A	nium u/s 62 3 oner's Benef	it Account in exc	cess of applicable	Code 9304 9329 9311 9312 9313 9314 9315	Eligible Amount	Ineligible Amount		
Fore Tax Proposition Fore Tax Proposition Fore Tax Proposition Fore Tax Proposition Fore Tax Fore Tax Proposition Fore Tax Pr	reign Sources / Agr Chargeable / Pay tible Allowances eductions Amortization apployment apperty siness oital Assets aer Sources reign Sources / Agr Chargeable / Pay tible Allowances eductions	Depreciation riculture	Tax Redu Tax Cred	Option out of PTR uction for Disabled Ta: dits dit for Charitable Dona dit for Investment in Sh dit for Contribution to A dit for Profit on Debt u/s dit for Registration for S dit u/s 103 dit for Tax Charged on	Verification xpayer tions u/s 61 nares and Life In: Approved Pensic s 64 Sales Tax u/s 65 Behbood Certifi	Description Isurance Premon Fund u/s 63 5A Ficates / Pension	nium u/s 62 3 oner's Benef ation u/s 100	it Account in exc		Code 9304 9329 9311 9312 9313 9314 9315 9320	Eligible Amount	Ineligible Amount		alcu

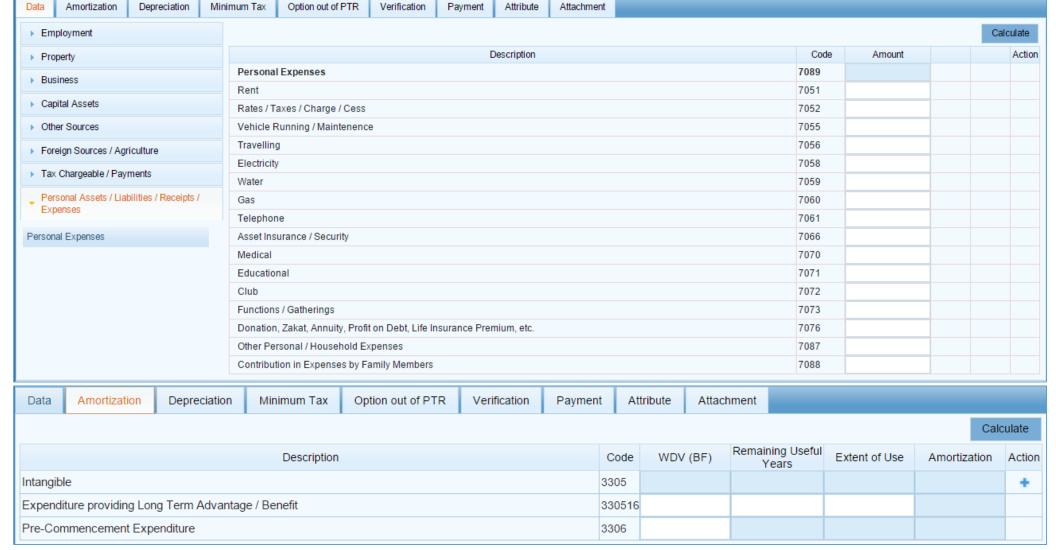
Data	Amortization	Depreciation	Willimum Tax	Option out of FTR	Vernication	Fayment	Attribute	Attacriment						
→ En	nployment													Calculate
→ Pr	operty					Description					Code	Receipts / Value	Tax Collected / Deducted / Paid	Action
▶ Bu	siness		Adjustal	ble Tax							640000			
) Ca	pital Assets		Import u/	s 148 (ADJUSTABLE	TAX ONLY)						640100			
			Salary of	f Employees u/s 149							640201			
	her Sources		Payment under Al	t for Contracts / Service DDT	es to a Non-Res	ident u/s 152	(1A) / Divisio	n II, Part III, 1st	Schedu	ule covered	640502			
▶ F0	reign Sources / Agr	riculture	Royalty /	Fee for Technical Ser	vices to a Non-l	Resident u/s 1	52(1) covere	ed under ADDT			640501			
▼ Ta	x Chargeable / Payr	ments	Profit on	Debt to a Non-Reside	nt u/s 152(2)						640506			
Deduc	tible Allowances		Payment	t for Goods, Services, (Contracts, Rent,	etc. to a Non	-Resident u/s	s 152(2)			640505			
	eductions		Payment	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule										
			Payment	t for Transport Services	s to a PE of a No	on-Resident u	640508							
Tax C			Payment	t for Other Services to	a PE of a Non-R	esident u/s 1	640509							
Adjust	table Tax		Payment	t for Contracts to a PE	of a Non-Reside	ent u/s 152(2/	A)(c) / Divisio	n II, Part III, 1st	Schedu	ule	640510			
	Fixed / Minimum /	Average / Relevant	Payment	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)										
/ Redu	iced Tax		Rent of F	Rent of Property u/s 155										+
Comp	utations		Withdrav	Withdrawal from Pension Fund u/s 156B										
			Cash Wi	thdrawal from Bank u/s	3231A						641001			+
	rsonal Assets / Liab	bilities / Receipts /	Certain E	Banking Transactions	u/s 231AA						641011			
EX	penses		Motor Ve	Motor Vehicle Registration Fee u/s 231B										+
			Value of	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a) / (b)										
			Margin F	Margin Financing, Margin Trading or Securities Lending u/s 233AA										
			Motor Ve	Motor Vehicle Tax u/s 234										+
			Electricit	Electricity Bill of Commercial / Industrial Consumer u/s 235										+
			Electricit	Electricity Bill of Domestic Consumer u/s 235A										+
			Phone B	ill / Pre-Paid Card / Un	its u/s 236						641501			+
			Purchase	e by Auction u/s 236A							641511			
			Domesti	c Air Ticket Charges u	's 236B						641512			
			Sale / Tra	ansfer of Immovable P	roperty u/s 236	С					641513			
			Function	s / Gatherings Charge	s u/s 236D						641514			
			Certificat	tion of Foreign-Produc	ed TV Plays / S	erials u/s 236	E				641515			
			Issuance	/ Renewal of License	to Cable Opea	rtors / Electroi	nic Media u/s	236F			641516			
			Purchase	Purchase by Distributors / Dealers / Wholesalers u/s 236G										
			Purchase	Purchase by Retailers u/s 236H										
			Educatio	Educational Institution Fee u/s 236I										
			Issuance	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J										
			Purchase	Purchase / Transfer of Immovable Property u/s 236K							641521			
			Purchase	Purchase of International Air Ticket u/s 236L										

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

Data Amortization Depreciation Minim	mum Tax Option out of PTR	Verification	Payment	Attribute	Attachment						
► Employment										Cale	culate
▶ Property	Description							Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
▶ Business	Final / Fixed / Average / Relevant / Reduced Rate Tax 6										
Conital Assets	Import u/s 148 @1.5%	640153									
Capital Assets	Import u/s 148 @4.5%						640159				
▶ Other Sources	Import u/s 148 @6%	640162									
▶ Foreign Sources / Agriculture	Import u/s 148 @6.5%			640163							
▼ Tax Chargeable / Payments	Import u/s 148 @9%			640168							
	Import of Edible Oil u/s 148 @5	5.5%		640183							
Deductible Allowances	Import of Packing Material u/s	148 @5.5%		640193							
Tax Reductions	Import of Edible Oil u/s 148 @8	1%		640188							
Tax Credits	Import of Packing Material u/s	148 @8%		640198							
Adjustable Tax	Dividend to a Non-Resident co	vered under AD	DT u/s 150 /	6403511							
Final / Fixed / Minimum / Average / Relevant	Dividend u/s 150 / Division III,	640352									
/ Reduced Tax	Dividend u/s 150 / Division III,	640353									
Computations	Dividend u/s 150 / Division III,	640354									
	Profit on Debt u/s 151 / Division	640452				+					
Personal Assets / Liabilities / Receipts /	Royalty / Fee for Technical Ser	Resident u/s 1	640551								
Expenses	Payment for Contracts / Service	ident u/s 152	640552								
	Insurance / Reinsurance Prem	sident u/s 15	640553								
	Fee for Advertisement Service	to a Non-Resid	lent u/s 152(1	IAAA) / Divis	ion II, Part III, 1s	t Schedule @10%	640554				
	Profit on Debt u/s 152(2) / u/c (Schedule @1	0%			640556				+
	Payment for Goods u/s 153(1)						6406082				
	Payment for Goods u/s 153(1)						6406083				
	Payment for Goods u/s 153(1)	6406089 6406102									
	Payment for Services u/s 153(1)(b) @1%										
	Payment for Services u/s 153(6406104									
	Payment for Services u/s 153(6406120									
	Payment for Services u/s 153()(b) @15%			6406130						
	Receipts from Contracts u/s 15		6406145								
	Receipts from Contracts u/s 15	3(1)(c) @10%					6406150				

Fee for Export related Services u/s 153(2) @1%	640772
Export Proceeds u/s 154(1) @1%	640754
Foreign Indenting Commission u/s 154(2) @5%	640761
Prizes on Prize Bonds / Winnings of Crossword Puzzles u/s 156 @15%	640951
Winnings from Raffle, Lottery, Quiz or Sale Promotion u/s 156 @20%	640952
Commission / Discount on petroleum products u/s 156A @12%	640964
Brokerage / Commission u/s 233 @1.5%	641253
Brokerage / Commission u/s 233 @2%	641254
Brokerage / Commission u/s 233 @5%	641260
Brokerage / Commission u/s 233 @10%	641270
Brokerage / Commission u/s 233 @7.5%	641265
Brokerage / Commission u/s 233 @12%	641274
CNG Station Gas Bill u/s 234A @4%	641351
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	641523
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	641524
Capital Gains on Immovable Property u/s 37(1A) @0%	642160
Capital Gains on Immovable Property u/s 37(1A) @5%	642162
Capital Gains on Immovable Property u/s 37(1A) @10%	642164
Capital Gains on Securities u/s 37A @0%	642170
Capital Gains on Securities u/s 37A @10%	642174
Capital Gains on Securities u/s 37A @12.5%	642175
Purchase of Locally Produced Edible Oil @2%	643161
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646153
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646154
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule @2.5%	646155
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	646156
Receipts for Shipping Business u/c (21), Part II, 2nd Schedule	646157
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule @2.5%	642151
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule @5%	642152
Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule @7.5%	642153
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	644151
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	645151

Data Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment												Cal	lculate
▶ Property					Description				Cod	e Total Amount	Amount Exempt fror Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Business		Income	Income from Salary										
Capital Assets		Income	/ (Loss) from Property	y					2000				
 Other Sources 		Income	/ (Loss) from Busines	S					3000				
➤ Foreign Sources / Agri	iculture		(Loss) from Capital A						4000				
			/ (Loss) from Other S	ources					5000				
▼ Tax Chargeable / Payr	menis		Income			6000							
Deductible Allowances			ture Income	100		6100							
Tax Reductions			n untaxed Income from			3131							
Tax Credits			n Taxed Income from	AOP		3141							
Adjustable Tax		Total In	ible Allowances			9000 9009							
-	Average / Belover		Income			9100							
Final / Fixed / Minimum / / / Reduced Tax	Average / Releval		argeable						9200				
Computations		Normal							920000)			
			ixed / Minimum / Aver	age / Relevant	/ Reduced Ta	ıx			920100				
Personal Assets / Liab	oilities / Receipts /		_)			
Expenses			ductions						9309				
		Tax Cre	edits						9329				
		Turnove	er / Tax Chargeable u/s	113 @0.1%					92315	1			
		Turnove	er / Tax Chargeable u/s	113 @0.2%					923152	2			
		Turnove	er / Tax Chargeable u/s	113 @0.25%					923163	3			
		Turnove	er / Tax Chargeable u/s	113 @0.5%					92315	5			
		Turnove	er / Tax Chargeable u/s	113 @1%					923160)			
		Differer	nce of Minimum Tax C	hargeable u/s 1	148(8) / 153(3	i)(b)			923192	2			
		Differer	nce of Minimum Tax C	hargeable on E	lectricity Bill	u/s 235			923193	3			
		Differer	nce of Minimum Tax C	hargeable u/s 1	113				923194	1			
		Adjustn	nent of Minimum Tax I	Paid u/s 113 in	earlier Year(s)			923198	3			
		Refund	Adjustment of Other	Year(s) against	Demand of t	his Year			92101				
		Withhol	ding Income Tax						9201				
		Advanc	e Income Tax						9202				
		Admitte	ed Income Tax						9203				
			ded Income Tax						9204				
		Refund	able Income Tax						9210				



Data	Amortization	Depreciation	Minimum Tax	Option	out of PTR	Verification	n Payment	Attribute	Attachi	nent					
															Calculate
		Description			Code	WDV (BF)	Deletion	Addition Pakis	(Used in stan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building	g (all types)				3302										
Ramp fo	amp for Disabled Persons														
Plant / N	Plant / Machinery (not Otherwise specified)				330301										
Computer Hardware / Allied Items / Equipment used in manufact of IT products				nufacture	330302										
Furnitur	Furniture (including fittings)				330303										
Technic	echnical / Professional Books				330304										
Below g	Below ground installations of mineral Oil concerns				330305										
Offshore	e Installations o	mineral Oil con	cerns		330306										
Office E	quipment				330307										
Machine	ery / Equipment	eligible for 1st Y	ear Allowance		330308										
Motor V	ehicle (not plyii	g for hire)			33041										
Motor V	Motor Vehicle (plying for hire)				33042										
Ships	Ships				33043										
Aircrafts	ircrafts / Aero Engines				33044										
Data	Amortizatio	n Deprecia	tion Minimur	n Tax	Option out	of PTR	Verification	Payment	Attrib	ute Attach	ment				

							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%	640182						
Import of Edible Oil u/s 148 @5.5%	640183						
Import of Edible Oil u/s 148 @8%	640188						
Import of Packing Material u/s 148 @5%	640192						
Import of Packing Material u/s 148 @5.5%	640193						
Import of Packing Material u/s 148 @8%	640198						
Payment for Services u/s 153(1)(b) @1%	6406102						
Payment for Services u/s 153(1)(b) @2%	6406104	1					
Payment for Services u/s 153(1)(b) @7%	6406114	1					
Payment for Services u/s 153(1)(b) @10%	6406120						
Payment for Services u/s 153(1)(b) @15%	6406130						

Data Amortization Depreciation	Minimum Tax Op	ption out of PTR	Verif	fication	Payme	ent	Attribute	Attachment			
	7										Calculate
Description	on		Code	Receipts	s / Value	Tax (Collected / icted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%		F	640152								
Import u/s 148 @1.5%		F	640153								
Import u/s 148 @2%		F	640154								
Import u/s 148 @3%		F	640156								
Import u/s 148 @4.5%		F	640159								
Import u/s 148 @6.5%		F	640163								
Import u/s 148 @5.5%		F	640161								
Import u/s 148 @6%		F	640162								
Import u/s 148 @9%		F	640168								
Payment for Goods u/s 153(1)(a) @1%	F	6406082	2								
Payment for Goods u/s 153(1)(a) @1.5%	F	6406083	ş								
Payment for Goods u/s 153(1)(a) @4%	F	6406088	į.								
Payment for Goods u/s 153(1)(a) @4.5%		F	6406089								
Receipts from Contracts u/s 153(1)(c) @7.59	%	F	6406145	j							
Receipts from Contracts u/s 153(1)(c) @10%	/6	F	6406150								
Fee for Export related Services u/s 153(2) @	<u>)</u> 1%	F	640772								
Commission / Discount on petroleum product	ts u/s 156A @12%	F	640964								
Brokerage / Commission u/s 233 @7.5%		F	641265								
Brokerage / Commission u/s 233 @12%		F	641274								
Data Amortization Depreciation	Minimum Tax Op	ption out of PTR	Verif	fication	Payme	ent	Attribute	Attachment			
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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify CODE											
Data Amortization Depreciation	Minimum Tax Op	ption out of PTR	Verif	fication	Payme	ent	Attribute	Attachment			
CPR No. Date	An	mount Code			Descr	ription		Amour	nt	Tax Year	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verificati	tion	Payment	Attribute	Attachment								
			Value														
Resider	nce Status											+					
Special	Tax Rate for Roya	alty / Fee for Tech	. Services under A	DDT													
Special	Tax Rate for Divid	lend under ADDT															
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verificati	tion	Payment	Attribute	Attachment								
	Code Description								File		+						

Statement of Assets / Liabilities for Tax Year 2015



Data Verification

Personal Assets / Liabilities / Receipts / Expenses

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Calculate

Description	Code	Amount	Action
Agricultural Property	7001		+
Commercial, Industrial, Residential Property (Non-Business)	7002		+
Business Capital	7003		+
Equipment	7004		
Animal	7005		
Investment (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		+
Debt (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		+
Motor Vehicle	7008		+
Precious Possession	7009		+
Household Effect	7010		
Personal Item	7011		
Cash	7012		
Any Other Asset	7013		+
Assets in Others Name	7014		+
Total Assets	7019		
Credit (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		+
Total Liabilities	7029		

Personal Assets / Liabilities / Receipts / Expenses				Calculate
Expenses	Description	Code	Amount	Actio
Personal Expenses	Net Assets Current Year	703001		
Personal Assets / Liabilities	Net Assets Previous Year	703002		
Reconciliation of Net Assets	Increase / Decrease in Assets	703003		
	Inflows	7049		
	Income Declared as per Return for the year subject to Normal Tax	7031		
	Income Declared as per Return for the year Exempt from Tax	7032		
	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033		
	Adjustments in Income Declared as per Return for the year	7034		
	Foreign Remittance	7035		
	Inheritance	7036		
	Gift	7037		
	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
	Others	7048		
	Outflows	7099		
	Personal Expenses	7089		
	Gift	7091		
	Loss on Disposal of Assets	7092		
	Others	7098		
	Unreconciled	703000		
	Assets Transferred / Sold / Gifted / Donated during the year	703004		
Data Verification				

declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

, 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

, CNIC No.

Verify CODE

2. This notification shall be applicable for the tax year 2015.

[F.No.4(15)R&S/2015]

(Arshad Nawaz Chheena) Secretary (Income Tax Policy)