

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

Islamabad, the 27th August, 2015

**NOTIFICATION
(Income Tax)**

S.R.O. 850(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:-

“Part-II-G

Company Income Tax Return 2015

Edit Save Submit Cancel Print																																																																																																																																																					
Task: 114(1) (Return of Income filed voluntarily for complete year)							Transaction Date:																																																																																																																																														
Name:							Registration No:																																																																																																																																														
Period: 01-Jul-2014 - 30-Jun-2015		Tax Year: 2015		Due Date:		Submission Date: *																																																																																																																																															
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<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:20%;">Receipts / Deductions</th> <th style="width:45%;">Description</th> <th style="width:5%;">Code</th> <th style="width:10%;">Total Amount</th> <th style="width:10%;">Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th style="width:10%;">Amount Subject to Normal Tax</th> <th style="width:5%;">Action</th> </tr> </thead> <tbody> <tr> <td colspan="7">Income / (Loss) from Property</td> </tr> <tr> <td colspan="7">Total Receipts from Property</td> </tr> <tr> <td>▶ Business</td> <td>Rent Received or Receivable</td> <td>2001</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Capital Assets</td> <td>1/10th of amount not adjustable against Rent</td> <td>2002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Other Sources</td> <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>▶ Foreign Sources / Agriculture</td> <td>Recovery of Unpaid Irrecoverable Rent allowed as deduction</td> <td>2004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Tax Chargeable / Payments</td> <td>Unpaid Liabilities exceeding three Years</td> <td>2005</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="7">Total Deductions from Property</td> </tr> <tr> <td></td> <td>1/5th of Rent of Building for Repairs</td> <td>2031</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Insurance Premium</td> <td>2032</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Local Rate / Tax / Charge / Cess</td> <td>2033</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Ground Rent</td> <td>2034</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Profit on Capital borrowed for Investment in Property</td> <td>2035</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Share in Rental Income Paid to HBFC / Banks</td> <td>2036</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Rent Collection Expenditure</td> <td>2037</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Legal Service Charges</td> <td>2038</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Amount claimed as Irrecoverable Rent</td> <td>2039</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Payment of Liabilities treated as Income</td> <td>2097</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Other Deductions against Rent</td> <td>2098</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Receipts / Deductions	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	Income / (Loss) from Property							Total Receipts from Property							▶ Business	Rent Received or Receivable	2001					▶ Capital Assets	1/10th of amount not adjustable against Rent	2002					▶ Other Sources	Forfeited Deposit under a Contract for Sale of Property	2003					▶ Foreign Sources / Agriculture	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004					▶ Tax Chargeable / Payments	Unpaid Liabilities exceeding three Years	2005					Total Deductions from Property								1/5th of Rent of Building for Repairs	2031						Insurance Premium	2032						Local Rate / Tax / Charge / Cess	2033						Ground Rent	2034						Profit on Capital borrowed for Investment in Property	2035						Share in Rental Income Paid to HBFC / Banks	2036						Rent Collection Expenditure	2037						Legal Service Charges	2038						Amount claimed as Irrecoverable Rent	2039						Payment of Liabilities treated as Income	2097						Other Deductions against Rent	2098				
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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> ▶ Property ▼ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Transactions > PKR 50 Million with Non-Residents ▶ 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	3000								
		Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029								
		Gross Revenue (excluding Sales Tax, Federal Excise)	3009								
		Gross Domestic Sales / Services Fee	3004								
		Gross Exports Sales / Services Fee	3008								
		Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019								
		Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011								
		Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012								
		Rebates / Duty Drawbacks	3070								
		Cost of Sales / Services	3030								
		Opening Stock	3039								
		Domestic Raw Material / Components Opening Balance	3035								
		Import Raw Material / Components Opening Balance	3036								
		Stores / Spares Opening Balance	3037								
		Fuel Opening Balance	3038								
		Work in Process Opening Balance	3034								
		Self-Manufactured Finished Goods Opening Balance	3033								
		Domestic Finished Goods Opening Balance	3031								
		Import Finished Goods Opening Balance	3032								
		Net Purchases (excluding Sales Tax, Federal Excise)	3059								
		Net Domestic Purchases Raw Material / Components	3055								
		Net Import Raw Material / Components	3056								
		Net Stores / Spares Purchases	3057								
		Net Fuel Purchases	3058								
		Net Domestic Purchases Finished Goods	3051								
		Net Import Finished Goods	3052								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Property ▼ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Transactions > PKR 50 Million with Non-Residents ▶ Capital Assets 									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									
		Fee for Other Services	3102									
		Profit on Debt	3106									
		Royalty	3107									
		License / Franchise Fee	3108									
		Accounting Gain on Sale of Intangibles	3115									
		Accounting Gain on Sale of Assets	3116									
		Others	3128									
		Share in untaxed Income from AOP	3131									
		Share in Taxed Income from AOP	3141									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> ▶ Property ▼ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities Transactions > PKR 50 Million with Non-Residents ▶ 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				
		Management, Administrative, Selling & Financial Expenses	3199								
		Rent	3151								
		Rates / Taxes / Cess	3152								
		Salaries / Wages / Perquisites / Benefits	3154								
		Traveling / Conveyance / Vehicles Running / Maintenance	3155								
		Electricity / Water / Gas	3158								
		Communication	3162								
		Repair / Maintenance	3165								
		Stationery / Printing / Photocopies / Office Supplies	3166								
		Advertisement / Publicity / Promotion	3168								
		Insurance	3170								
		Professional Charges	3171								
		Profit on Debt (Financial Charges / Markup / Interest)	3172								
		Donation / Charity	3174								
		Brokerage / Commission	3178								
		Other Indirect Expenses	3180								
		Directors Fee	3183								
		Workers Profit Participation Fund	3185								
		Provision for Doubtful / Bad Debts	3191								
		Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192								
		Provision for Diminution in Value of Investment	3193								
		Irrecoverable Debts Written off	3186								
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187								
		Accounting (Loss) on Sale of Intangibles	3195								
		Accounting (Loss) on Sale of Assets	3196								
		Accounting Amortization	3197								
		Accounting Depreciation	3198								
		Accounting Profit / (Loss)	3200								

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		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
		Inadmissible Deductions	3239								
		Add Backs u/s 29(2) Provision for Doubtful Debts	3201								
		Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202								
		Add Backs Provision for Diminution in Value of Investment	3203								
		Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204								
		Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205								
		Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206								
		Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207								
		Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208								
		Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209								
		Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210								
		Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211								
		Add Backs u/s 21(h) Personal Expenditure	3212								
		Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213								
		Add Backs u/s 21(k) Value of Perquisites / Allowances exceeding 50% of salary of the Employee	3214								
		Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215								
		Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216								
		Add Backs u/s 21(n) Capital Expenditure	3217								
		Add Backs u/s 67(1) Expenditure attributable to non business Income	3218								
		Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219								
		Add Backs u/s 28(1)(b) Lease Rental not admissible	3220								
		Add Backs Tax Gain on Sale of Intangibles	3225								
		Add Backs Tax Gain on Sale of Assets	3226								
		Add Backs Pre-Commencement Expenditure / Deferred Cost	3230								
		Other Inadmissible Deductions	3234								
		Add Backs Accounting (Loss) on Sale of Intangibles	3235								
		Add Backs Accounting (Loss) on Sale of Assets	3236								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
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						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	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Other Revenues	Unadjusted (Loss) from Business for 2009	327009				
Management, Administrative, Selling & Financial Expenses	Unadjusted (Loss) from Business for 2010	327010				
Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2011	327011				
Adjustments	Unadjusted (Loss) from Business for 2012	327012				
Business Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2013	327013				
	Unadjusted (Loss) from Business for 2014	327014				

- ▶ Property
- ▼ Business
 - Manufacturing / Trading Items
 - Other Revenues
 - Management, Administrative, Selling & Financial Expenses
 - Inadmissible / Admissible Deductions
 - Adjustments
 - Business Assets / Equity / Liabilities
 - Transactions > PKR 50 Million with Non-Residents
- ▶ 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				
Motor Vehicle	3304				
Intangible	3305				
Pre-Commencement Expenditure	3306				
Capital Work in Progress	3308				
Long Term Investments	3311				
Long Term Advances / Deposits / Prepayments	3312				
Trade Debtors / Receivables	3313				
Inventories	3314				
Stocks / Stores / Spares	3315				
Short Term Investments	3316				
Short Term Advances / Deposits / Prepayments	3317				
Current Portion of Long Term Investments	3318				
Cash / Cash Equivalents	3319				
Other Assets	3348				
Total Equity / Liabilities	3399				
Authorized Capital	3351				
Issued, Subscribed & Paid up capital	3352				
Share Deposit Money	3353				
Capital Reserves	3361				
Revenue Reserves	3362				
Funds	3363				
Accumulated Profits	3364				
Revaluation Surplus	3365				
Long Term Borrowings / Debt / Loan	3371				
Liabilities against Assets subject to Finance Lease	3372				
Deferred Liabilities	3373				
Provisions / Contingencies	3374				
Short Term Borrowings / Debt / Loan	3381				
Current Portion of Long Term Liabilities	3382				
Advances / Deposits / Accrued Expenses	3383				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
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		Description	Code	Receipts	Payments			Action				
		Total Value of Revenue Transactions with Non-Residents	3849									
Raw Material / Components			3801									
Finished Goods			3802									
Stock in Trade			3803									
Others			3804									
Rent			3805									
Royalty / License Fee / Franchise Fee			3806									
Intangibles			3807									
Fee for Managerial / Financial / Administrative / Marketing / Training Services			3808									
Fee for Engineering / Technical / Construction Services			3809									
Fee for Research / Development Services			3810									
Commission			3811									
Profit on Debt (Financial Charges / Markup / Interest)			3812									
Dividend (Common / Preferred Stock / Deemed Dividend)			3813									
Insurance Premium			3814									
Guarantees			3815									
Others (including Derivatives)			3816									
Expenses Reimbursement at cost			3817									
Total Value of Capital Transactions with Non-Residents			3899									
Interest Bearing Loan Opening Balance			3851									
Interest Bearing Loan Closing Balance			3852									
Interest Free Loan Opening Balance			3853									
Interest Free Loan Closing Balance			3854									
Investments			3855									
Property of Capital Nature			3856									
Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)			3891									
Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)			3892									
Direct / Indirect Participation by a Non-Resident in Capital, 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				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Consideration Received on Disposal of Capital Assets Held Long Term	4009									
		Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019									
		Net Gain / (Loss) on Capital Assets Held Long Term	4020									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Consideration of Capital Assets held Short Term	4029									
		Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039									
		Net Gain / (Loss) on Capital Assets held Short Term	4040									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term Adjustments ▶ Other Sources 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Unadjusted (Loss) from Capital Assets for 2009	409909									
		Unadjusted (Loss) from Capital Assets for 2010	409910									
		Unadjusted (Loss) from Capital Assets for 2011	409911									
		Unadjusted (Loss) from Capital Assets for 2012	409912									
		Unadjusted (Loss) from Capital Assets for 2013	409913									
		Unadjusted (Loss) from Capital Assets for 2014	409914									
		Unadjusted (Loss) from Capital Assets for 2015	409915									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> ▶ 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								
		Ground Rent	5004								
		Rent from sub lease of Land or Building	5005								
		Rent from lease of Building with Plant and Machinery	5006								
		Fees for Technical Services	5011								
		Bonus / Bonus Shares	5012								
		Loan, Advance, Deposit or Gift received in Cash	5016								
		Other Receipts	5028								
		Deductions from Other Sources	5089								
		Accounting Depreciation	5064								
		Other Deductions	5088								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources <li style="background-color: #ffffcc;">▼ 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 Property Income / (Loss)	6029								
		Foreign Property Income / (Loss)	6021								
		Foreign Property Income / (Loss)	6022								
		Foreign Property Income / (Loss)	6023								
		Foreign Property Income / (Loss)	6024								
		Foreign Business Income / (Loss)	6039								
		Foreign Business Income / (Loss)	6031								
		Foreign Business Income / (Loss)	6032								
		Foreign Business Income / (Loss)	6033								
		Foreign Business Income / (Loss)	6034								
		Foreign Capital Gains / (Loss)	6049								
		Foreign Capital Gains / (Loss)	6041								
		Foreign Capital Gains / (Loss)	6042								
		Foreign Capital Gains / (Loss)	6043								
		Foreign Capital Gains / (Loss)	6044								
		Foreign Other Sources Income / (Loss)	6059								
		Foreign Other Sources Income / (Loss)	6051								
		Foreign Other Sources Income / (Loss)	6052								
		Foreign Other Sources Income / (Loss)	6053								
		Foreign Other Sources Income / (Loss)	6054								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources <li style="background-color: #ffffcc;">▼ Foreign Sources / Agriculture Foreign Sources Agriculture 									Calculate		
		Description	Code	Amount			Action				
		Agriculture Income	6100								
		Agriculture Tax	9291								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
<ul style="list-style-type: none"> ▶ 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	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
									Final / Fixed / Average / Relevant / Reduced Rate Tax	640001				
									Import u/s 148 @1.5%	640153				
									Import u/s 148 @4.5%	640159				
									Import u/s 148 @5.5%	640161				
									Import u/s 148 @6%	640162				
									Import u/s 148 @6.5%	640163				
									Import u/s 148 @8%	640166				
									Import of Edible Oil u/s 148 @5.5%	640183				
									Import of Packing Material u/s 148 @5.5%	640193				
									Import of Edible Oil u/s 148 @8%	640188				
									Import of Packing Material u/s 148 @8%	640198				
									Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	6403511				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @7.5%	640352				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @10%	640353				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @12.5%	640354				
									Dividend u/s 150 / u/r 6, 7th Schedule @20%	640357				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @25%	640359				
									Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule @15%	640551				
									Payment for Contracts / Services to a Non-Resident u/s 152(1A) / Division II, Part III, 1st Schedule @6%	640552				
									Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule @5%	640553				
									Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule @10%	640554				
									Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule @10%	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	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> ▶ 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 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								
		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 Tax	920000								
		Final / Fixed / Minimum / Average / Relevant / Reduced Tax	920100								
		WWF	920900								
		Tax Credits	9329								
		Turnover / Tax Chargeable u/s 113 @0.1%	923151								
		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								
		Accounting Profit / Tax Chargeable u/s 113C @17%	923173								
		Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192								
		Difference of Minimum Tax Chargeable u/s 113	923194								
		Difference of Alternate Corporate Tax u/s 113C	923197								
		Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198								
		Share in Tax Paid on Taxed Income from AOP	923200								
		Refund Adjustment of Other Year(s) against Demand of this Year	92101								
		Withholding Income Tax	9201								
		Advance Income Tax	9202								
		Admitted Income Tax	9203								
		Demanded Income Tax	9204								
		Refundable Income Tax	9210								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	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%	640152									
Import u/s 148 @1.5%	640153									
Import u/s 148 @2%	640154									
Import u/s 148 @3%	640156									
Import u/s 148 @4.5%	640159									
Import u/s 148 @6.5%	640163									
Import u/s 148 @5%	640160									
Import u/s 148 @5.5%	640161									
Import u/s 148 @8%	640166									
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) @3.5%	6406087									
Payment for Goods u/s 153(1)(a) @4%	6406088									
Receipts from Contracts u/s 153(1)(c) @7%	6406144									
Fee for Export related Services u/s 153(2) @1%	640772									
Commission / Discount on petroleum products u/s 156A @12%	640964									
Brokerage / Commission u/s 233 @7.5%	641265									
Brokerage / Commission u/s 233 @12%	641274									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment
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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 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	Option out of PTR	Verification	Payment	Attribute	Attachment
CPR No.	Date	Amount Code	Description	Amount	Tax Year			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Attributes					Value				Action
Person Status					<input type="text"/>				+
Residence Status					<input type="text"/>				+
Special Tax Rate under Fifth Schedule					<input type="text"/>				
Special Tax Rate for Royalty / Fee for Tech. Services under ADDT					<input type="text"/>				
Special Tax Rate for Dividend under ADDT					<input type="text"/>				
Special Tax Rate for Shipping Income					<input type="text"/>				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Code		Description					File		+

Statement of Assets / Liabilities for Tax Year 2015

Task	116(2) (Statement of Assets / Liabilities filed voluntarily)					Transaction Date:	
Name						Registration No:	
Period	01-Jul-2014	-	30-Jun-2015	Tax Year	2015	Submission Date: *	
Due Date							

Data	Verification
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<ul style="list-style-type: none"> <li style="background-color: #e0e0e0; padding: 2px;">Personal Assets / Liabilities / Receipts / Expenses <li style="padding: 2px;">Personal Expenses <li style="padding: 2px;">Personal Assets / Liabilities <li style="padding: 2px;">Reconciliation of Net Assets 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 5%;">Code</th> <th style="width: 10%;">Amount</th> <th style="width: 5%;"></th> <th style="width: 5%;"></th> <th style="width: 5%;">Action</th> </tr> </thead> <tbody> <tr> <td>Personal Expenses</td> <td>7089</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr><td>Rent</td><td>7051</td><td></td><td></td><td></td><td></td></tr> <tr><td>Rates / Taxes / Charge / Cess</td><td>7052</td><td></td><td></td><td></td><td></td></tr> <tr><td>Vehicle Running / Maintenance</td><td>7055</td><td></td><td></td><td></td><td></td></tr> <tr><td>Travelling</td><td>7056</td><td></td><td></td><td></td><td></td></tr> <tr><td>Electricity</td><td>7058</td><td></td><td></td><td></td><td></td></tr> <tr><td>Water</td><td>7059</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gas</td><td>7060</td><td></td><td></td><td></td><td></td></tr> <tr><td>Telephone</td><td>7061</td><td></td><td></td><td></td><td></td></tr> <tr><td>Asset Insurance / Security</td><td>7066</td><td></td><td></td><td></td><td></td></tr> <tr><td>Medical</td><td>7070</td><td></td><td></td><td></td><td></td></tr> <tr><td>Educational</td><td>7071</td><td></td><td></td><td></td><td></td></tr> <tr><td>Club</td><td>7072</td><td></td><td></td><td></td><td></td></tr> <tr><td>Functions / Gatherings</td><td>7073</td><td></td><td></td><td></td><td></td></tr> <tr><td>Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.</td><td>7076</td><td></td><td></td><td></td><td></td></tr> <tr><td>Other Personal / Household Expenses</td><td>7087</td><td></td><td></td><td></td><td></td></tr> <tr><td>Contribution in Expenses by Family Members</td><td>7088</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Description	Code	Amount			Action	Personal Expenses	7089					Rent	7051					Rates / Taxes / Charge / Cess	7052					Vehicle Running / Maintenance	7055					Travelling	7056					Electricity	7058					Water	7059					Gas	7060					Telephone	7061					Asset Insurance / Security	7066					Medical	7070					Educational	7071					Club	7072					Functions / Gatherings	7073					Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076					Other Personal / Household Expenses	7087					Contribution in Expenses by Family Members	7088					<div style="background-color: #4f81bd; color: white; padding: 2px; text-align: center; width: fit-content; margin: 0 auto;">Calculate</div>
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Data

Verification

Personal Assets / Liabilities / Receipts / Expenses

Calculate

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

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			

Data

Verification

Personal Assets / Liabilities / Receipts / Expenses

Calculate

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Description	Code	Amount		Action
Net Assets Current Year	703001			
Net Assets Previous Year	703002			
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

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

Individual / AOP Income Tax Return 2015

Edit Save Submit Cancel Print																																																											
Task: 114(1) (Return of Income filed voluntarily for complete year)						Transaction Date:																																																					
Name:						Registration No.:																																																					
Period: 01-Jul-2014 - 30-Jun-2015		Tax Year: 2015		Due Date:		Submission Date: *																																																					
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	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																																																																																																			
	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004																																																																																																			
	Unpaid Liabilities exceeding three Years	2005																																																																																																			
	Total Deductions from Property	2099																																																																																																			
	1/5th of Rent of Building for Repairs	2031																																																																																																			
	Insurance Premium	2032																																																																																																			
	Local Rate / Tax / Charge / Cess	2033																																																																																																			
	Other Deductions against Rent	2098																																																																																																			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property <li style="background-color: #ffffcc;">▼ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments ▶ Personal Assets / Liabilities / Receipts / Expenses 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Income / (Loss) from Business	3000									
		Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029									
		Gross Revenue (excluding Sales Tax, Federal Excise)	3009									
		Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019									
		Cost of Sales / Services	3030									
		Opening Stock	3039									
		Net Purchases (excluding Sales Tax, Federal Excise)	3059									
		Salaries / Wages	3071									
		Fuel	3072									
		Power	3073									
		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									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property <li style="background-color: #ffffcc;">▼ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Other Revenues	3129									
		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									

		Calculate					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Employment		Management, Administrative, Selling & Financial Expenses	3199				
▶ Property		Rent	3151				
▼ Business		Rates / Taxes / Cess	3152				
Manufacturing / Trading Items		Salaries / Wages / Perquisites / Benefits	3154				
Other Revenues		Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Management, Administrative, Selling & Financial Expenses		Electricity / Water / Gas	3158				
Inadmissible / Admissible Deductions		Communication	3162				
Adjustments		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				
▶ Personal Assets / Liabilities / Receipts / Expenses		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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments ▶ Personal Assets / Liabilities / Receipts / Expenses 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Inadmissible Deductions			3239									
Add Backs u/s 29(2) Provision for Doubtful Debts			3201									
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets			3202									
Add Backs Provision for Diminution in Value of Investment			3203									
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised			3204									
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains			3205									
Add Backs u/s 21(b) Amount of Tax Deducted at Source			3206									
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid			3207									
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit			3208									
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds			3209									
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source			3210									
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation			3211									
Add Backs u/s 21(h) Personal Expenditure			3212									
Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member			3213									
Add Backs u/s 21(k) Value of Perquisites / Allowances exceeding 50% of salary of the Employee			3214									
Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode			3215									
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode			3216									
Add Backs u/s 21(n) Capital Expenditure			3217									
Add Backs u/s 67(1) Expenditure attributable to non business Income			3218									
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years			3219									
Add Backs u/s 28(1)(b) Lease Rental not admissible			3220									
Add Backs Tax Gain on Sale of Intangibles			3225									
Add Backs Tax Gain on Sale of Assets			3226									
Add Backs Pre-Commencement Expenditure / Deferred Cost			3230									

	Other Inadmissible Deductions	3234				
	Add Backs Accounting (Loss) on Sale of Intangibles	3235				
	Add Backs Accounting (Loss) on Sale of Assets	3236				
	Add Backs Accounting Amortization	3237				
	Add Backs Accounting Depreciation	3238				
	Admissible Deductions	3259				
	Accounting Gain on Sale of Intangibles	3245				
	Accounting Gain on Sale of Assets	3246				
	Tax Amortization for Current Year	3247				
	Tax Depreciation / Initial Allowance for Current Year	3248				
	Pre-Commencement Expenditure / Deferred Cost	3250				
	Other Admissible Deductions	3254				
	Tax (Loss) on Sale of Intangibles	3255				
	Tax (Loss) on Sale of Assets	3256				
	Unabsorbed Tax Amortization for Previous Years	3257				
	Unabsorbed Tax Depreciation for Previous Years	3258				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
▶ Employment									Calculate				
▶ Property													
▼ Business													
Manufacturing / Trading Items	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years								3270				
Other Revenues	Unadjusted (Loss) from Business for 2009								327009				
Management, Administrative, Selling & Financial Expenses	Unadjusted (Loss) from Business for 2010								327010				
Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2011								327011				
Adjustments	Unadjusted (Loss) from Business for 2012								327012				
	Unadjusted (Loss) from Business for 2013								327013				
	Unadjusted (Loss) from Business for 2014								327014				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
▶ Employment									Calculate				
▶ Property													
▶ Business													
▼ Capital Assets													
Capital Gains / (Loss)	Gains / (Loss) from Capital Assets								4000				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Capital Assets <li style="background-color: #e0f0ff;">▼ Other Sources Receipts / Deductions ▶ Foreign Sources / Agriculture 									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									
		Yield on Behbood Certificates / Pensioner's Benefit Account	5003041									
		Royalty	5002									
		Fees for Technical Services	5011									
		Bonus / Bonus Shares	5012									
		Other Receipts	5028									
		Other Deductions	5088									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources <li style="background-color: #e0f0ff;">▼ Foreign Sources / Agriculture Foreign Sources 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Foreign Income	6000									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources <li style="background-color: #e0f0ff;">▼ Foreign Sources / Agriculture Foreign Sources Agriculture 									Calculate			
		Description	Code	Amount			Action					
		Agriculture Income	6100									
		Agriculture Tax	9291									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▼ Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax 									Calculate			
	Description							Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
	Tax Reduction for Disabled Taxpayer							9304				
	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 Contribution to Approved Pension Fund u/s 63							9313				
	Tax Credit for Profit on Debt u/s 64							9314				
	Tax Credit for Registration for Sales Tax u/s 65A							9315				
	Tax Credit u/s 103							9320				
	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				
	Tax Credit for Excess Tax Charged on Royalty / Fee for Technical Services covered under ADDT							9324				
	Surrender of Tax Credit on Investments in Shares disposed off within twelve months							9328				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment
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	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
▶ Employment						
▶ Property						
▶ Business	Final / Fixed / Average / Relevant / Reduced Rate Tax	640001				
▶ Capital Assets	Import u/s 148 @1.5%	640153				
▶ Other Sources	Import u/s 148 @4.5%	640159				
▶ Foreign Sources / Agriculture	Import u/s 148 @6%	640162				
	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%	640183				
Deductible Allowances	Import of Packing Material u/s 148 @5.5%	640193				
Tax Reductions	Import of Edible Oil u/s 148 @8%	640188				
Tax Credits	Import of Packing Material u/s 148 @8%	640198				
Adjustable Tax	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	6403511				
	Dividend u/s 150 / Division III, Part I, 1st Schedule @7.5%	640352				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Dividend u/s 150 / Division III, Part I, 1st Schedule @10%	640353				
Computations	Dividend u/s 150 / Division III, Part I, 1st Schedule @12.5%	640354				
	Profit on Debt u/s 151 / Division I, Part III, 1st Schedule @10%	640452				+
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule @15%	640551				
▶ Personal Assets / Liabilities / Receipts / Expenses	Payment for Contracts / Services to a Non-Resident u/s 152(1A) / Division II, Part III, 1st Schedule @6%	640552				
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule @5%	640553				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule @10%	640554				
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule @10%	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) @4.5%	6406089				
	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) @10%	6406120				
	Payment for Services u/s 153(1)(b) @15%	6406130				

Calculate

	Receipts from Contracts u/s 153(1)(c) @7.5%	6406145				
	Receipts from Contracts u/s 153(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												Calculate
▶ Property												
▶ Business												
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												
▶ Personal Assets / Liabilities / Receipts / Expenses												
	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 Tax	920000										
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	920100										
	WWF	920900										
	Tax Reductions	9309										
	Tax Credits	9329										
	Turnover / Tax Chargeable u/s 113 @0.1%	923151										
	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										
	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										
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198										
	Refund Adjustment of Other Year(s) against Demand of this Year	92101										
	Withholding Income Tax	9201										
	Advance Income Tax	9202										
	Admitted Income Tax	9203										
	Demanded Income Tax	9204										
	Refundable Income Tax	9210										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments ▼ Personal Assets / Liabilities / Receipts / Expenses 									Calculate			
Personal Expenses		Description			Code	Amount			Action			
		Personal Expenses			7089							
		Rent			7051							
		Rates / Taxes / Charge / Cess			7052							
		Vehicle Running / Maintenance			7055							
		Travelling			7056							
		Electricity			7058							
		Water			7059							
		Gas			7060							
		Telephone			7061							
		Asset Insurance / Security			7066							
		Medical			7070							
		Educational			7071							
		Club			7072							
		Functions / Gatherings			7073							
		Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.			7076							
		Other Personal / Household Expenses			7087							
		Contribution in Expenses by Family Members			7088							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
									Calculate			
Description					Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action		
Intangible					3305					+		
Expenditure providing Long Term Advantage / Benefit					330516							
Pre-Commencement Expenditure					3306							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Calculate		
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	
Building (all types)	3302										
Ramp for Disabled Persons	330204										
Plant / Machinery (not Otherwise specified)	330301										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302										
Furniture (including fittings)	330303										
Technical / Professional Books	330304										
Below ground installations of mineral Oil concerns	330305										
Offshore Installations of mineral Oil concerns	330306										
Office Equipment	330307										
Machinery / Equipment eligible for 1st Year Allowance	330308										
Motor Vehicle (not plying for hire)	33041										
Motor Vehicle (plying for hire)	33042										
Ships	33043										
Aircrafts / Aero Engines	33044										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	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) @7%	6406114										
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	Option out of PTR	Verification	Payment	Attribute	Attachment	Calculate	
									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%	640152									
Import u/s 148 @1.5%	640153									
Import u/s 148 @2%	640154									
Import u/s 148 @3%	640156									
Import u/s 148 @4.5%	640159									
Import u/s 148 @6.5%	640163									
Import u/s 148 @5.5%	640161									
Import u/s 148 @6%	640162									
Import u/s 148 @9%	640168									
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 Goods u/s 153(1)(a) @4.5%	6406089									
Receipts from Contracts u/s 153(1)(c) @7.5%	6406145									
Receipts from Contracts u/s 153(1)(c) @10%	6406150									
Fee for Export related Services u/s 153(2) @1%	640772									
Commission / Discount on petroleum products u/s 156A @12%	640964									
Brokerage / Commission u/s 233 @7.5%	641265									
Brokerage / Commission u/s 233 @12%	641274									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment		
<p>I, <input type="text"/>, CNIC No. <input type="text"/>, 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.</p>										
<input type="text"/> <input type="button" value="Verify CODE"/>										

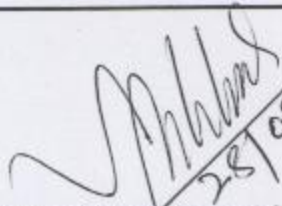
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
CPR No.		Date		Amount Code		Description		Amount	Tax Year

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Attributes					Value				Action
Residence Status					<input type="text"/>				+
Special Tax Rate for Royalty / Fee for Tech. Services under ADDT					<input type="text"/>				
Special Tax Rate for Dividend under ADDT					<input type="text"/>				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Code		Description				File		+	

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

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


28/08/2015
(Shaheed Mehboob)
Secretary (IT-Budget)