

INCOME TAX MANUAL
PART II

INCOME TAX RULES
2002

AMENDED UPTO SEPTEMBER, 2008

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

....

INCOME TAX MANUAL

PART II

INCOME TAX RULES, 2002

AMENDED UPTO 30TH SEPTEMBER, 2008

**Published by:
FACILITATION AND TAXPAYERS
EDUCATION WING**

Income Tax Rules, 2002		
Rules	Arrangement of Rules	Page
	CHAPTER I	
1.	Short title, extent and commencement	1
2.	Definitions	1
	CHAPTER II	
	DETERMINATION OF INCOME HEADS OF INCOME	
	PART – I SALARY	
3.	Valuation of perquisites and benefits	5
4.	Valuation of Accommodation	10
5.	Valuation of conveyance	10
5A.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
5B.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
5C.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
5D.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
5E.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
6.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
6A.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
6B.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
6C.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
6D.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
7.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
8.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
9.	Omitted due to substitution of "Part-I" vide SRO 668(I)/2006 dated 27.06.2006.	
	PART – II INCOME FROM BUSINESS	
10.	Entertainment expenditure	11
11.	Agricultural produce as raw materials	11

12.	Particulars required to be furnished for claiming depreciation deduction or initial allowance amortization deduction	12
13.	Apportionment of expenditures	13
	CHAPTER III PERSONS	
14.	Resident individual	16
	CHAPTER IV TAXATION OF FOREIGN SOURCE INCOME OF RESIDENTS	
15.	Foreign income tax	17
16.	Foreign tax credit	18
	CHAPTER V TAXATION OF NON-RESIDENTS	
17.	Application of Chapter	20
18.	Income from royalties	20
19.	Fees for technical services	21
19A.	Certificate of Residence	21
19B.	Certificate of payment of tax in Pakistan	24
19C.	Certificate for tax sparing credit	27
19D.	Application for initiation of Mutual Agreement Procedure (MAP)	30
19E.	Action by the Competent Authority of Pakistan on an application received through the Competent Authority of a treaty partner country	31
19F.	Form of application for initiation of MAP Proceedings	33
19G.	Form of Irrevocable Bank Guarantee	35
	CHAPTER VI TRANSFER PRICING	
20.	Application of this Chapter	39
21.	Interpretation	39
22.	International guidelines, etc.	39
23.	Arm's length standard	39
24.	Comparable uncontrolled price method	40
25.	Resale price method	40
26.	Cost plus method	41
27.	Profit split method	42
	CHAPTER VII RECORDS AND BOOKS OF ACCOUNTS	
	PART I PRELIMINARY	
28.	Application of Chapter	43

	PART II BOOKS OF ACCOUNT PRESCRIBED	
29.	Books of account, documents and records to be maintained	44
30.	In particular, and without prejudice to the generality of the provisions of Rule 29, every taxpayer, other than companies, deriving income chargeable under the head "Income from business" shall issue and maintain the following minimum books of account, documents and records	44
30A.	Electronic tax register	47
31.	Every taxpayer deriving income chargeable under the head income from salary, property, capital gains or other sources shall issue and maintain the following minimum documents and records	48
	PART-III GENERAL INSTRUCTIONS ABOUT MAINTAINING BOOKS OF ACCOUNTS, DOCUMENTS AND RECORDS	
32.	General form of books of accounts, documents and records	51
33.	Books of account, documents and records to be kept at the specified place	51
	CHAPTER VIII RETURNS, EMPLOYER'S CERTIFICATE, WEALTH STATEMENT AND STATEMENT TO BE FILED BY CERTAIN PERSONS	
34.	Return of income	52
35.	Employer's certificate in lieu of return of income	52
36.	Wealth statement	53
37.	Return to be furnished by a non-resident ship owner or charterer	54
38.	Return to be furnished by a non-resident aircraft owner or charterer	54
39.	Statement in lieu of Return of income	55
	CHAPTER IX CERTIFICATES, STATEMENTS AND PROCEDURE FOR PAYMENT OF ADVANCE TAX	
	PART I SECTION 159 CERTIFICATE	
40.	Exemption or lower rate certificate u/s 159	56
	PART II Collection or Deduction of Tax at Source	
	Division I Employer's Certificate	

41.	Omitted vide SRO 1062(I)/2007, dated 27.10.2007.	
	Division II Certificate for Collection or Deduction of Tax (other than from salary)	
42.	Certificate of collection or deduction of tax other than from salary	60
	Division III Payment of Tax Collected or Deducted	
43.	Payment of Tax collected or deducted	61
	Division IV Annual and Quarterly Statements of Tax Collected or Deducted	
44.	Annual statement of tax collected or deducted	61
45.	Statement of tax deducted under the Sixth Schedule to the Ordinance	62
46.	Omitted due to substitution by S.R.O. 651(I)/2004, dated 30th July, 2004.	
47.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
48.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
49.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
50.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
51.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
52.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
53.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
54.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
55.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
56.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
57.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
58.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
59.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
60.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
61.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
62.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
63.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
64.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
65.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
66.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
66A.	Omitted vide S.R.O. 641(I)/2005, dated 27.06.2005.	
	CHAPTER X PRESCRIBED FORMS	
67.	Application of Chapter	77
68.	Amended assessment notice	77
69.	Section 140 notice	77

70.	Section 145 certificate	77
71.	Section 170 application	77
72.	Section 175 authorization	77
	CHAPTER XI FURNISHING OF DOCUMENTS; SERVICE OF DOCUMENTS; FORMS AND NOTICES	
73.	Furnishing of documents and returns etc	78
74.	Service of documents electronically	80
75.	Forms and notices	80
	CHAPTER XII APPEALS	
76.	Prescribed form of appeal to the Commissioner (Appeals)	81
77.	Prescribed form for appeal to the Appellate Tribunal	83
78.	Prescribed Form for reference to High Court	84
	CHAPTER XIII NATIONAL TAX NUMBER CARD	
79.	Application of Chapter	86
80.	Application for National Tax Number Card	86
81.	Decision on application for a National Tax Number Card	87
82.	Cancellation of National Tax Number Card	87
83.	Displaying and quoting of National Tax Number Card	88
	CHAPTER XIV REGISTRATION OF INCOME TAX PRACTITIONERS	
84.	Application of Chapter XIV	89
85.	Application for registration as an income tax practitioner	89
86.	Prescribed qualification for registration as an income tax practitioner	89
87.	Registration of income tax practitioners	91
88.	Duration of registration	91
89.	Cancellation of registration	91
90.	Appeal to RCIT	93
	CHAPTER XV RECOGNISED PROVIDENT FUNDS, APPROVED SUPERANNUATION FUNDS AND APPROVED GRATUITY FUNDS	
	PART I RECOGNISED PROVIDENT FUNDS	
91.	Application for recognition of provident fund	94
92.	Decision on application	95
93.	Withdrawal of recognition	95
94.	Form of appeal in case of non-recognition or withdrawal of recognition	95

95.	Accounts required to be maintained by a recognized provident fund	96
96.	Time limit for submission of accounts kept outside Pakistan	99
97.	Limit on contributions by employees	99
98.	Limit on contributions by certain employees	99
99.	Exclusion from total income of accumulated balances	99
100.	Treatment of consideration for dealings with beneficial interest	99
101.	Treatment in certain cases where recognition is withdrawn	100
102.	Investment of moneys of a recognized provident fund	100
103.	Permitted withdrawals	100
104.	Limits on withdrawals	102
105.	Second withdrawals	104
106.	Repayment of amounts withdrawn	104
107.	Power to relax conditions	105
PART II APPROVED SUPERANNUATION FUNDS		
108.	Application for approval of a superannuation fund	107
109.	Returns, statements and other documents that may be required to be furnished	107
110.	Limits on contribution by the employer	108
111.	Investment and deposit of moneys of superannuation fund	108
112.	Treatment of consideration for dealings with beneficial interest	108
113.	Circumstances in which approval may be withdrawn	109
114.	Form of appeal in case of refusal to approve or withdrawal of approval	109
PART III APPROVED GRATUITY FUNDS		
115.	Application for approval of a gratuity fund	110
116.	Returns, statements and other documents that may be required to be furnished	110
117.	Limits on contribution by the employer	111
118.	Investment of deposits of moneys of a gratuity fund	111
119.	Treatment of consideration for dealings with beneficial interest	111
120.	Circumstances in which approval may be withdrawn	111
121.	Form of appeal in case of refusal to approve or withdrawal of approval	112
CHAPTER XVI INCOME TAX RECOVERY RULES PART I		
122.	Definitions	113

123.	Form of notice of recovery to be issued by Commissioner	113
124.	Mode of service of notice	114
125.	Time limit for execution of the notice	114
126.	Disposal of proceeds of execution	114
127.	Determination of disputes	115
128.	Exemption from attachment	115
129.	Investigation by Commissioner	117
130.	Removal of attachment on satisfaction or cancellation of Certificate	117
131.	Officer entitled to attach and sell	118
132.	Adjournment or stoppage of sale	118
133.	Defaulter not to mortgage, etc., any property	118
134.	Prohibition against bidding or purchase by officer	118
135.	Assistance by police	118
	PART II ATTACHMENT AND SALE OF MOVABLE PROPERTY	
136.	Person authorized to act, etc.	119
137.	Service of copy of warrant.	119
138.	Attachment	119
139.	Property in defaulter's possession	119
140.	Debts and shares, etc.	119
141.	Share in movable property	120
142.	Attachment of negotiable instrument	120
143.	Attachment of property in custody of public officer	121
144.	Attachment of property in partnership	121
145.	Inventory	121
146.	Attachment not to be excessive	121
147.	Seizure between sunrise and sunset	121
148.	Entry into building by officer, etc.	121
149.	Sale	121
150.	Issue of proclamation	121
151.	Proclamation how made	122
152.	Sale after fifteen days	122
153.	Sale to be auction or by tender	122
154.	Sale by public auction	122
155.	Irregularity not to vitiate sale	123
156.	Negotiable instruments or share in a corporation	123
157.	Order for payment of coin or currency notes to the Commissioner of Income-tax.	123
	PART III ATTACHMENT AND SALE OF IMMOVABLE PROPERTY	
158.	Attachment	124
159.	Service of notice of attachment	124
160.	Proclamation of attachment	124
161.	Sale and proclamation of sales	124

162.	Contents of proclamation	124
163.	Mode of making proclamation	124
164.	Time of sale	125
165.	Sale to be by auction or by tender	125
166.	Deposit by purchaser and re-sale in default	125
167.	Procedure in default of payment	125
168.	Amount recoverable from purchaser in default	125
169.	Authority to bid	125
170.	Application to set aside sale of immovable property on deposit	125
171.	Application to set aside sale of immovable property on ground of non-service of notice or irregularity	126
172.	Setting aside sale where defaulter has no saleable interest	126
173.	Confirmation of sale	126
174.	Return of purchase money in certain cases	127
175.	Sale certificate	127
176.	Postponement of sale to enable defaulter to raise amount due under notice	127
177.	Fresh proclamation before resale	127
178.	Bid of co-sharer to have preference	127
	PART IV APPOINTMENT OF RECEIVER	
179.	Appointment of receiver for business	128
180.	Appointment of receiver for immovable property	128
181.	Power of receivers, etc.	128
182.	Withdrawal of management	129
	PART V ARREST AND DETENTION OF THE DEFAULTER	
183.	Notice to show cause	130
184.	Hearing	130
185.	Custody pending hearing	130
186.	Order of detention	131
187.	Detention in and release from prison	131
188.	Release	131
189.	Release on ground of illness	132
190.	Entry into dwelling house	132
191.	Prohibition against arrest of woman or minor, etc.	132
	PART VI MISCELLANEOUS	
192.	Continuance of Notice	133
193.	Procedure on death of defaulter	133
194.	Appeal	133
195.	Review	134

196.	Recovery from surety	134
197.	Receipt to be given	134
198.	Subsistence allowance	134
199.	Scale of allowance	134
200.	Delivery of property in occupancy of defaulter	134
201.	Delivery of property in occupancy of tenant	134
202.	Resistance or obstruction to possession of immovable property	134
203.	Resistance or obstruction by defaulter	135
204.	Resistance or obstruction by bonafide claimant	135
205.	Dispossession by certificate holder or purchaser	135
206.	Bonafide claimant to be restored to possession	135
207.	Rules not applicable to transferee lite pendente	135
208.	Delivery of movable property, debts and shares	135
209.	Execution of documents and endorsement of negotiable instruments	136
210.	Forms	136
	CHAPTER XVII NON-PROFIT ORGANISATIONS	
211.	Procedure for the approval of a non-profit organization	142
212.	Decision on application	146
213.	Refusal to grant approval	146
214.	Renewal of approval	149
215.	Finalization of applications	150
216.	Omitted vide SRO 667(I)/2006 dated 27.06.2006.	
217.	Power to withdraw approval	151
218.	Appeal against a decision made under this rule	152
219.	Institution granted approval before commencement of these rules	154
220.	Relaxation of requirements or conditions.	154
220A.	Procedure for approval of a non-profit organization for purpose of sub-clause (3) of clause (58) of Part I of the Second Schedule.	154
220B	Approval and appointment of certification agencies	165
	CHAPTER XVIII TAX CLEARANCE CERTIFICATE	
221.	Tax clearance certificate	168
222.	Form of tax clearance certificate under section 145	169
223.	Form of tax exemption certificate	170
	CHAPTER XIX MISCELLANEOUS	
224.	Conditions for approval of leasing company claiming depreciation etc.	171

225.	Recognized Association of Accountants for the purpose of section 223	171
226.	Appointment of valuers	171
227.	Scale of remuneration, fees and allowances for a valuer	173
228.	Valuation of assets	173
229.	Filing of returns, statements and documents and issuance of orders, notices through computers	175
230.	Charges for various forms	176
231.	Computation of export profits and tax attributable to export sales	176
231A	Procedure for issuance of advance ruling under section 206A	177
231B	Withdrawal of application	178
231C	Income tax alternate dispute resolution	180
232.	Repeal and Savings	185
SCHEDULES		
FIRST SCHEDULE		
Part I	Application for foreign tax credit	186
Part II	Notice/letter under section 122 of the Income Tax Ordinance, 2001	187
Part III	Notice under section 138(2) of the Income Tax Ordinance, 2001	188
Part IV	Notice under section 140 read with rule 69 of the Income Tax Rules, 2002	189
Part V	Notice under section 145 of Income Tax Ordinance, 2001 and rule 70 in respect of a person who is likely to leave Pakistan permanently	190
Part VI	Prescribed application for refund of tax	191
Part VII	Application for certificate of exemption from deduction of tax or deduction at a lower rate under section 159	192
Part VIII	Reduce rate / exemption certificate	193
Part IX	– Application for issuance of national tax number under section 181 of the Income Tax Ordinance, 2001	194
Part X	– Application for registration of income tax practitioner	197
Part XI	– Notice under sub-section 4 of section 114 of the Income Tax Ordinance, 2001	198
Part XII	– Prescribed form for notice of demand in payment of tax due	199
Part XIII	– Form of authorization (see rule 72/section 175)	200
SECOND SCHEDULE		
Part I IT-I	Return of total income/statement of final taxation under the Income Tax Ordinance, 2001 (for Company)	202
Annex-A	Depreciation, Initial Allowance and Amortization	203
Annex-B	Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)	204

Annex-C	Tax Already Paid Including Adjustments and with Return	205
Part II IT-II	Return of total income/statement of final taxation under the Income Tax Ordinance, 2001 (for Individual / AOP)	206 207
Annex-A	Depreciation, Initial Allowance and Amortization	208
Annex-B	Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)	209
Annex-C	Tax Already Paid Including Adjustments and with Return	210
Part III	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Part IIIA	Omitted vide S.R.O. 680(I)/2007, dated 05.07.2007.	
Part IV	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Part V	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Part VA	Wealth Statement.	224 – 225
Part VI	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IIA	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IIB	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IIC	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IID	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IIE	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IIF	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IIG	Omitted vide S.R.O. 680(I)/2007, dated 05.07.2007.	
Annex III	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IV	Omitted vide S.R.O. 680(I)/2007, dated 05.07.2007.	
Annex V	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex VI	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex VII	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex VIII	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex IX	Omitted vide S.R.O. 785(I)/2007, dated 04.08.2007.	
Annex X	Omitted vide S.R.O. 680(I)/2007, dated 05.07.2007.	

Annex XI	Omitted vide S.R.O. 680(l)/2007, dated 05.07.2007.	
Annex XII	Omitted vide S.R.O. 785(l)/2007, dated 04.08.2007.	
Part VII	Certificate of Collection and Deduction of Tax.	249
Part VIII	Annual Statement of Collection or Deduction of Income Tax (other than from salary).	252
Part IX	Annual Statement of Deduction of Income Tax from salary.	254
IT-3	Declaration by salaried persons. To be submitted to the Employer by the Employee.	255
Part X	Monthly Statement of Collection or Deduction of Income Tax – Section 165(2)	261
	Tax Rate Card – Tax Year 2008.	262
Part XI	Statement of Deduction of Income Tax from Payment of contributions to An Approved Superannuation Fund.	266
Part XII	Statement Regarding Transfer of Property.	266
Part XIII	Statement Regarding Sale of Motor Vehicle.	268

Income Tax Rules, 2002

CHAPTER-I

1. Short title and commencement. - (1) These rules may be called the Income Tax Rules, 2002.

(2) They extend to the whole of Pakistan.

(3) They shall come into force on the first day of July, 2002; except rules 3 to 9 which shall be applicable in respect of income earned on or after first day of July, 2002, and other rules covered by the rule on "Saving".

2. Definitions. - (1) In these rules, unless there is anything repugnant in the subject or context, -

(a) ¹["Federal Board of Revenue" means the Federal Board of Revenue, established under the Federal Board of Revenue Act, 2007;]

Note: Notification No. S.R.O..1102(I)/91 (Oct 5, 1991) – the reference "Board" wherever appearing in the Rules includes a reference to "Regional Commissioners of Tax" and "Commissioner of Tax", as the case may be.

²[(aa) "Computerized Payment Receipt" means a computer generated receipt issued by the State Bank of Pakistan or the National Bank of Pakistan acknowledging payment of tax;

(ab) "digital certificate" or "digital signatures" means a digital certificate or digital signatures issued by an agency approved by the ³[Federal Board of Revenue] to issue such certificate or signatures;

(ac) "e-intermediary" means a person registered as,-

(i) Chartered Accountant with the Institute of Chartered Accountants of Pakistan;

¹ Substituted by the Finance Act, 2007. The substituted definition read as follows:
"Central Board of Revenue" means the Central Board of Revenue, established under the Central Board of Revenue Act, 1924 (IV of 1924);

² Inserted by SRO 516(I)/2006 1st June 2006

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

- (ii) Cost and Management Accountant with the Institute of Cost and Management Accountants of Pakistan;]
 - (iii) a legal practitioner entitled to practice in any Court in Pakistan;
 - (iv) a member of the Association of Chartered Certified Accountants, UK; or
 - (v) an Income Tax Practitioner, registered with Tax Bar affiliated with All Pakistan Tax Bar Association.]
- (b) "electronic transmission" means a facsimile or electronic-mail transmission;
 - (c) "Ordinance" means Income Tax Ordinance, 2001 (XLIX of 2001), where however, context so provides, Income Tax Ordinance, 1979 (XXXI of 1979) till its relevance in a particular context; ¹[]
 - (d) "section" means section of the Ordinance ²[]
 - ³[(e) "schedule" means a schedule to these rules] ⁴; and]
 - ⁵[(f) "transmission" means to transmit data through a computer network.]

(2) All other expressions used but not defined in these rules shall have the meaning assigned to them under the Income Tax Ordinance, 2001.

¹ The word "and" omitted by S.R.O. 651(I)/2004, dated 30th July, 2004.

² The word "and" omitted by S.R.O. 516(I)/2006, dated 1st June, 2006.

³ Added by S.R.O. 651(I)/2004, dated 30th July, 2004.

⁴ The word "and" inserted by S.R.O. 516(I)/2006, dated 1st June, 2006.

⁵ Added by S.R.O. 516(I)/2006, dated 1st June, 2006.

¹[CHAPTER-II
DETERMINATION OF INCOME – HEADS OF INCOME]

¹ Substituted by S.R.O. 609(I)/2002 dated 10.09.2002. The original Chapter II read as follows:

**“CHAPTER II
DETERMINATION OF INCOME – HEADS OF INCOME
PART-1: SALARY**

3. **Valuation of perquisites and benefits.** - For the purposes of computing the income chargeable to tax under the head "Salary", the value of perquisites and benefits includable in the said income shall be taken as determined under these rules.

4. For the purpose of these rule:-

- (a) "Basic salary" means any pay, wages or other remuneration provided to an employee, excluding leave pay, payment in lieu of leave, overtime payment, bonus, commission, fees, gratuity, work condition supplements or any other allowances and perquisites referred to in sub-clauses (b) to (f) of sub-section (2) of section 12, sub-section (3) of section 12 and section 14.
- (b) "Salary" means "Salary" as defined in sub-section (2) of section 12 excluding the exempt value of allowances, perquisites or benefits determined/ computed under rules 5 and 9.
- (c) "Unfurnished accommodation or housing" includes electric fans, built in cupboards, cooking range and water heater.

"Furnished accommodation or housing" includes basic furniture and furnishing, appliances for cooking, refrigeration and heating and cooling appliances in addition to the items available in respect of 'unfurnished accommodation or housing'.

5. **House rent receivable in cash.-** Where no accommodation or housing is provided by the employer to an employee, whose salary is less than Rs. 600,000 in a year, the house rent allowance receivable in cash exceeding 45% of the minimum of the time scale of the basic salary shall be added to the income.

6. **Valuation of perquisites.** - (1) The value of motor vehicle for the purposes of sub-section (3) of section 13 shall be determined as under:

- (a) Where the motor vehicle is provided by an employer wholly for private use of the employee ten percent of the cost to employer for acquiring the motor vehicle or, if the motor vehicle is taken on lease by the employer, ten percent of the fair market value of the motor vehicle at the commencement of the lease. The value as determined at the time of commencement of lease shall be adopted for the purpose of this rule on the transfer of the motor vehicle at any time under the lease agreement.
- (b) Where the motor vehicle is provided by an employer partly for private use of the employee:
 - (i) Where the salary does not exceed 5% of the basic salary.
Rs. 600,000/-
 - (ii) Where the salary exceeds Rs. 50% of the value determined under clause (a).
600,000/
- (c) (i) Where motor vehicle is hired by the employer for private use by the employee, the amount of hire charges paid by the employer shall be added as income of the employee.
- (ii) Where, however, salary is less than Rs. 600,000/-, addition shall be restricted to 50% of the hire charges borne by the employer or 5% of the basic salary whichever is higher.

7. **Value of accommodation and housing.-** (I) The value of accommodation or housing for the purposes of sub-section (12) of section 13 shall be determined as under:-

(I) Where annual salary does not exceed Rs. 600,000/-,

For rent free un-furnished accommodation.	Amount to be added to the taxable income.
---	---

(i)	Where the fair market rent does not exceed 45% of the minimum of the time scale of the basic salary.	Nil.
(ii)	Where the fair market rent exceeds 45% of the minimum of the time scale of the basic salary.	The amount exceeding 45% of the minimum of the time scale of the basic salary subject to a maximum of 15% of the basic salary.

(ii) Where rent free furnished accommodation is provided, in addition to amount determined under sub-clause (1), if any, an amount equal to 15% of the basic salary shall be added to the taxable income.

(a) Where the annual salary exceeds Rs. 600,000/-.

(iii) For rent free unfurnished accommodation or housing

Accommodation or housing with land area	In areas falling within the limits of Metropolitan Corporation, Municipal Corporation, Cantonment Board or the Islamabad Capital Territory	Others
Upto 250 sq. yards	Rs. 36,000/-	Rs.24,000/-
Above 250 sq. yards and upto 500 sq. yards	Rs. 96,000/-	Rs.60,000/-
Above 500 sq. yards and upto 1000 sq. yards	Rs. 180,000/-	Rs.96,000/-
Above 1000 sq. yards and upto 2000 sq. yards	Rs. 336,000/-	Rs.180,000/-
Above 2000 sq. yards	Rs. 420,000/-	Rs.240,000/-

(iv) Where rent free furnished accommodation is provided, in addition to amount determined under sub-clause (1), if any, an amount equal to 15% of the basic salary shall be added to the taxable income.

(c) Where the accommodation or housing is provided by the employer at a concessional rate the value as determined under clause (a) or (b), as the case may be, as reduced by the payment made by the employee for the accommodation or housing.

(3) For the purpose of this rule and rule 5, where time scale of the basic salary is not provided in the terms of employment, the basic salary would be taken instead of minimum in time scale of the basic salary.

8. **Free or concessional passage for travel abroad or within Pakistan.**-Where free or concessional passage for travel abroad or within Pakistan by an employer to an employee (including members of his household and dependants), or where the expenditure incurred by the employee on such travel by the employee is reimbursed by the employer, or where any allowance is granted by the employer to the employee for in respect of such travel, there shall be included in the taxable income of the employee.

	Amount to be added to the taxable income
(i) Where the provision of passage is in accordance with the terms of employment of the employee.	Amount in excess of 15% of salary.
(ii) Where the provision of passage is not in accordance with the terms of employment of the employee.	The cost of the employer for providing the passage.

9. **Minor perquisites.** - The provision by an employer to an employee of tea, coffee and other similar refreshments at the employer's business premises during the course of work shall not be treated as salary of the employee."

¹[PART-I
SALARY

3. Valuation of perquisites, allowances and benefits.- For the purposes of computing the income chargeable to tax under the head "salary", the value of all perquisites, allowances and benefits provided by the employer to the employee shall be included in the said income in accordance with the rules 4 to 7.

¹ Substituted by S.R.O. 668(I)/2006 dated 27th June, 2006. The Substituted Part I read as under:

**"Part I
Salary**

3. Valuation of perquisites, allowances benefits: - for the purpose of computing the income chargeable to tax under the head "Salary", the value of perquisites, allowances and benefits includible in the said income shall be determined in accordance with the rule 4 to 9.

4. For the purpose of determining the value of perquisites, allowances and benefits under rule:

- (a) "annual value" of an accommodation means the sum for which the accommodation might reasonably be expected to let from year to year;
- (b) "basic salary" means the pay and allowances payable monthly or otherwise, but does not include -
 - (i) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;
 - (ii) employer's contribution to a recognised provident fund or a fund to which the Provident Funds Act, 1925 (XIX of 1925), applies and the interest credited on the accumulated balance of an employee in such fund;
 - (iii) allowances which are exempt from the payment of tax under any provision of this Ordinance;
 - (iv) allowances and perquisites referred to in sub-clauses (b) to (f) of sub-section (2) of section 12, sub-section (3) of section 12, section 14; and
 - (v) allowances, perquisites, annuities and benefits referred to in rules 5 to 9;
- (c) "salary" means remuneration or compensation for services rendered, paid or to be paid at regular intervals and includes overseas, dearness or cost of living allowance by whatever name it may be described, and bonus or commission which is payable to an employee in accordance with the terms of his employment as remuneration or compensation for services including any amount received by an employee from any employment, whether of a revenue or capital nature, including the amounts referred to in sub-section (2) of section 12, but does not include the employer's contribution to a recognized provident or superannuation fund or gratuity fund or any other sum which does not enter into the computation for pension or retirement benefits;
- (d) "employee" includes a director of a company working whole-time for one company
- (e) "unfurnished accommodation or housing" includes electric fans, built in cupboards, cooking range and water heater; and

- (f) "furnished accommodation or housing" includes basic furniture and furnishing, appliances for cooking, refrigeration and heating and cooling appliances in addition to the items available in respect of "unfurnished accommodation or housing".

5. House rent allowances receivable in cash.- Where the house rent allowance is receivable by the employee in cash, the amount, if any, by which the house rent allowance so receivable exceeds forty-five per cent of the minimum of the time scale of the basic salary or the basic salary where there is no time scale, shall be included in his income.

5A. Rent-free unfurnished accommodation.- Where rent-free accommodation is provided to an employee, there shall be included, in the total income of such employee, an amount calculated as under:-

Value of accommodation	Amount to be included in the total income.
(a) Where the annual value of the accommodation does not exceed an amount equal to forty-five per cent of the minimum of the time scale of his basic salary or the basic salary where there is no time scale.	Nil
(b) Where the annual value of the accommodation exceeds an amount equal to forty-five per cent of the minimum of the time scale of his basic salary or the basic salary where there is no time scale.	The amount exceeding forty-five per cent of the minimum of the time scale of his basic salary or the basic salary where there is no time scale, subject to a maximum of fifteen percent of salary.

5B. Rent free furnished accommodation.- Where rent free furnished accommodation is provided to the employee, an amount equal to ten percent of his salary over and above the amount determined for inclusion under rule 5A shall be added to his income.

5C. Accommodation hired by the employee with rent payable by the employer.- Where the accommodation is hired by the employee in his own name but the rent is payable by the employer, the amount includable in the salary shall be determined under rule 5A or 5B, as the case may be as reduced by any payment made by the employee for such accommodation.

5D. Accommodation provided at a concessional rate.- Where the accommodation is provided to the employee, other than a person in the civil or military employment of the Government, at a concessional rate, the difference between the rent actually paid by him and the amount determined to be includible in an employee's salary under rule 5A or 5B shall be added to his income.

5E. House rent allowance receivable in addition to accommodation, etc.- Where any house rent allowance is receivable by the employee in addition to the benefits referred to in rules 5A, 5B, 5C or 5D, the whole amount of the allowance shall be added in his income in addition to the amount computed under any of the said rules.

6. Conveyance allowance receivable in cash with no conveyance facility.- Where neither any conveyance is provided by the employer nor any conveyance owned or maintained by the employee is used by him in the performance of the duties of office held by him and conveyance allowance is receivable by him in cash, the amount of such allowance exceeding Rs. 3600 or the actual expenditure incurred by the employee, whichever is less, shall be included in his income.

6A. Motor vehicle provided exclusively for personal or private use.- Where a motor vehicle is provided by the employer for the use of the employee exclusively for personal or private purposes, there shall be included in the employee's income an amount equal to-

-
- (a) the sum actually expended by the employer on running and maintenance of the motor vehicle (including normal depreciation, where the motor vehicle is owned or the amount of rental where the motor vehicle is hired by the employer) if the motor vehicle is used by one employee; and
 - (b) the sum arrived at by dividing the amount as computed under sub-rule (a) by the number of persons entitled to use the motor vehicle if the motor vehicle is used by more than one employee.

6B. Additional conveyance allowance.- Where any conveyance allowance is receivable by an employee in addition to the perquisite mentioned in rule 6A, the whole amount of such allowance plus the amount determined under the rule 6A shall be included in his income.

6C. Motor vehicle used partly for personal and partly for business purposes.- Where the motor vehicle is used by the employee partly for his personal and partly for business purposes, there shall be included in his income,-

- (a) where the motor vehicle is owned or hired by the employer and its running (including hire and maintenance) costs are also borne by the employer and the motor vehicle is used exclusively by one person, 50 per cent of the sum actually expended on the running of the motor vehicle (including maintenance and normal depreciation where the motor vehicle is owned or the amount of rental where it is hired by the employer) or Rs.3600, whichever is the less;
- (b) where the motor vehicle is owned or hired by the employer and its running (including hire and maintenance) costs are also borne by the employer and the motor vehicle is used by more than one person, the sum arrived at by dividing the amount representing 50 per cent of the sum actually expended by the employer on the running of the motor vehicle (including maintenance and normal depreciation where the motor vehicle is owned or the amount of rental where it is hired by the employer) by the number of such persons or Rs.2400, whichever is the less;
- (c) where the motor vehicle is owned or hired by the employer and its running cost is borne by the employee, the amount, if any, by which the conveyance allowance paid by the employer exceeds Rs.2400 or 7.5 per cent of the basic salary, whichever of these two sums is the higher;
- (d) where the motor vehicle is owned by the employee and its running (including hire and maintenance) costs are also borne by him the amount by which the conveyance allowance paid by the employer exceed Rs.3600 or 10 per cent of the basic salary, whichever of these two sums is the higher; and
- (e) where the motor vehicle is owned by the employee and its running (including hire and maintenance) costs are borne by the employer, the amount, if any, by which the conveyance allowance paid by the employer exceeds Rs.1200 or 2.5 per cent of the basic salary, whichever of these two sums is the higher.

6D. Motor vehicle used exclusively for business purposes.- Where the motor vehicle is used by the employee exclusively for business purposes, there shall be included in his income,-

- (a) where the motor vehicle is owned or hired by the employer and its running (including hire and maintenance) costs are also borne by him, the whole amount of the conveyance allowance, if any, receivable by the employee;
- (b) where the motor vehicle is owned or hired by the employer and its running (including hire and maintenance) costs are borne by the employee, the amount, if any, by which the conveyance allowance paid by the employer exceeds the

actual expenditure incurred by the employee on the running (including maintenance) of the motor vehicle;

- (c) where the motor vehicle is owned or hired by the employee and its running (including maintenance) costs are borne by him, the amount, if any, by which the conveyance allowance paid by the employer exceeds Rs.4800 or 10 per cent of the basic salary, whichever of these two sums is the higher; and
- (d) where the motor vehicle is owned by the employee and its running (including maintenance) costs are borne by the employer, the amount, if any, by which the conveyance allowance paid by the employer exceeds Rs.2400 or 7.5 per cent of the basic salary, whichever of these two sums is the higher.

7. Provision of passage for travel.- (1) Where free or concessional passage for travel abroad or within Pakistan is provided by the employer to an employee (including the members of his household and dependants), there shall be included in the income of the employee-

- (i) where the passage is provided in accordance with the terms of employment, an amount equal to the sum by which the cash payment, if any, made by the employer exceeds the actual expenditure on fare incurred by the employee; or
- (ii) where the passage is not in accordance with the terms of employment, the whole of the amount paid in cash, if any, or if no cash payment is made, the amount which would have been expended by the employee had the free or concessional passage, as the cash may be, not been provided by the employer:

Provided that where free or concessional passage for travel abroad is availed of by the employee more than once in two years and more than once in three years for the members of his household and dependants, the whole of the amount paid to him in cash, if any, for such additional passage or if no cash payment is made the amount which would have been expended by him, had the additional passage not been provided by the employer shall be included in his income.

(2) Where the transport is provided free of cost, or at the concessional rate, by an undertaking engaged in the transport of passengers or the carriage of goods to any employee of the undertaking (including the members of the household and dependants) in any conveyance owned or chartered by the undertakings for the purpose of the transport of the passengers or carriage of goods, nothing shall be added in his income.

8. Minor Perquisites.- The provision by an employer to an employee of tea, coffee and other similar refreshment at the employer's business premises during the course of work shall not be treated as salary of employee.

9. Valuation of perquisites, allowances, benefits where salary is Rs.600,000 or more.-
(1) Where income chargeable under the head "Salary" of an employee including the value of perquisites as determined under rule 4 to 8 is six hundred thousand rupees or more for any tax year, the value of allowances perquisites and benefits shall be determined in accordance with sub rule (2 to 5) of this rule.

(2) Where any allowance or perquisite is receivable in cash, the whole of such amount shall be included in the employee's salary except house rent allowance receivable by the employee in cash up to 45% of the minimum of the time scale of his basic salary or the basic salary where there is no time scale subject to a maximum of two hundred seventy thousand rupees.

(3) Where any perquisite is receivable otherwise, than in cash, the amount chargeable to the employee under the head "salary" for that year shall include the fair market value of the perquisite, determined at time it is provided, except provision of housing or accommodation, and provision of motor vehicle, as reduced by any amount paid by the employee for the perquisite.

(4) The value of accommodation or housing for the purposes of sub-section (12) of section 13 shall be determined as under:

- (a) Where free unfurnished accommodation or housing is provided to the employee, the value for addition to the income shall be made on the following basis as reduced by 45% of the minimum of the time scale of his basic salary or the basic salary where there is no time scale, subject to a maximum of two hundred and seventy thousand rupees.

Accommodation or housing-	Value for areas falling within the limits of Metropolitan Corporation, Municipal Corporation, Cantonment Board or the Islamabad Capital Territory.	Value for other areas
With land area upto 250 sq. yards.	Rs.40,000	Rs.27,000
With land areas exceeding 250 sq. yards but not exceeding 500 sq. yards.	Rs.106,000	Rs.66,000
With land area exceeding 500 sq. yards but not exceeding 1000 sq. yards.	Rs.1,99,000	Rs.106,000
With land area exceeding 1000 sq. yards but not exceeding 2000 sq. yards.	Rs. 370,000	Rs.198,000
With land area exceeding 2000 sq. yards.	Rs.462,000	Rs.264,000

- (b) Where free furnished accommodation is provided to the employee, the value for addition to income shall be the amount determined under clause (a) of this sub-rule as increased by and a further sum equal to 15 per cent of the said amount.

(5) The value of perquisite representing provision of a motor vehicle, for the purposes of sub-section (3) of section 13, shall be determined as under:-

- (a) where the motor vehicle is provided by an employer wholly for private use of the employee, 10% of the cost to the employer for acquiring the motor vehicle or the fair market value of the vehicle at the commencement of lease, if the motor vehicle is taken on lease by the employer;
- (b) where the motor vehicle is provided by an employer partly for private use of the employee, 5% of the cost to the employer for acquiring the motor vehicle or the fair market value of the vehicle at the commencement of lease, if the motor vehicle is taken on lease by the employer;
- (c) where the motor vehicle is used by more than one employee, the amount as determined in clause (a) or (b), as the case may be, divided by number of employees using the motor vehicle;

where an employee makes any payment to the employer in respect of the use of motor vehicle, the value of perquisite as determined under clause (a), (b) or (c) as reduced by the amount paid by him.]”

4. Valuation of Accommodation. - The value of accommodation provided by an employer to the employee shall be taken equal to the amount that would have been paid by the employer in case such accommodation was not provided.

Provided that the value taken for this purpose shall, in any case, not be less than forty five percent of the minimum of the time scale of the basic salary or the basic salary where there is no time scale ¹[:]

²[Provided further that where House Rent Allowance is admissible @ thirty per cent, the value taken for the purpose of this rule shall be an amount not less than thirty per cent of minimum of the time scale of basic salary or the basic salary where there is no time scale.]

5. Valuation of conveyance.- The value of conveyance provided by the employer to the employee shall be taken equal to an amount as below: -

(i)	Partly for personal and partly for official use	5% of: (a) the cost to the employer for acquiring the motor vehicle; or, (b) the fair market value of the motor vehicle at the commencement of the lease, if the motor vehicle is taken on lease by the employer;
(ii)	For personal use only	10% of: (a) the cost to the employer for acquiring the motor vehicle; or, (b) the fair market value of the motor vehicle at the commencement of the lease, if the motor vehicle is taken on lease by the employer; and

6. For the purpose of this part, "employee" includes a director of a company.

7. These Rules shall be applicable for the salary income received after thirtieth of June 2006].

³[]

⁴[]

¹ Full stop substituted by SRO 716(I)/2008, dated 02.07.2008.

² Added by SRO 716(I)/2008, dated 02.07.2008.

³ Rule "8" omitted due to substitution of "Part-I" vide SRO 668(I)/2006, dated 27.06.2006.

⁴ Rule "9" omitted due to substitution of "Part-I" vide SRO 668(I)/2006, dated 27.06.2006.

PART- II
INCOME FROM BUSINESS

10. Entertainment expenditure. - (1) For the purpose of clause (d) of section 21, which provides for a limitation on the deduction of entertainment expenditure, and subject to sub-rule (2), a deduction for entertainment expenditure shall be limited to expenditure incurred by a person that satisfies the conditions laid down in sub-section (1) of section 20 and which is -

- (a) expenditure incurred outside Pakistan on entertainment in connection with business transactions or where such expenditure is allocated as head office expenditure;
- (b) expenditure incurred in Pakistan on entertainment of foreign customers and suppliers;
- (c) expenditure incurred on entertainment of customers and clients at the person's business premises;
- (d) expenditure incurred on entertainment at a meeting of shareholders, agents, directors or employees; or
- (e) expenditure incurred on entertainment at the opening of branches.
- (f) any other entertainment expenditure incurred on refreshment to employees as per rule 9.

(2) A person shall be allowed a deduction under sub-rule (1) only for expenditure incurred on the entertainment of persons related directly to the person's business.

(3) In this rule, "entertainment" means the provision of meals, refreshments, and reasonable leisure facilities in accordance with the tradition of business and subject to overall norms and customs of business in Pakistan.

11. Agricultural produce as raw materials. - (1) This rule applies to a person who is a cultivator or receiver of agricultural produce as rent-in-kind and who uses agricultural produce raised or received as raw materials in a business the income from which is chargeable to tax under the head "Income from Business".

(2) In determining the amount of income of a person to whom this section applies, the market value of any agricultural produce raised or received as rent-in-kind by the person and used as raw materials in the person's business shall be allowed as a deduction.

(3) For the purposes of sub-rule (2), the market value of agricultural produce shall be-

- (a) where the agricultural produce is ordinarily sold in the market in its raw state or after application of any process ordinarily employed by a cultivator or receiver of agricultural produce as rent-in-kind to render it fit to be taken to market, the market price for the produce at the time it is used as raw materials in the person's business; or
- (b) in any other case, the sum of the following amounts, namely:-
 - (i) the expenses of cultivation; and
 - (ii) the land revenue rent paid for the area in which the produce is grown.

(4) No deduction shall be allowed for any expenditure incurred by a person as cultivator or receiver of agricultural produce as rent-in-kind, other than as specified in sub-rule (2).

12. Particulars required to be furnished for claiming depreciation deduction or initial allowance amortisation deduction. - (1) The following particulars shall be furnished by a taxpayer at the time of furnishing a return of income for any tax year in order to claim a depreciation deduction under section 22, an initial allowance under section 23 or an amortisation deduction under section 24 read with the Third Schedule to the Ordinance, namely: -

- (a) a description of each depreciable asset and intangible in respect of which a deduction is claimed;
- (b) where a depreciable asset or intangible is used in the tax year only partly in deriving income from business chargeable to tax, the extent of such part use;
- (c) Prior months for which in assets as in (b) are put to use in deriving business income;
- (d) if the depreciable asset or intangible was acquired in the tax year, the date of acquisition;
- (e) the written down value of each depreciable asset at the beginning of the tax year computed in accordance with sub-section (5) of section 22 and the cost of each intangible as determined under sub-section (11) of section 24;

- (f) the amount of capital expenditure incurred in the tax year on additions, alterations, improvements or extensions in relation to any depreciable asset or intangible and where the depreciable or amortisable amount of such expenditure is limited under the Ordinance, the lower amount shall also be stated;
- (g) the total value of each depreciable asset for which a depreciation deduction is allowable for the tax year (this is the sum of the amounts specified in clauses (e) and (f), less any initial allowance allowed for the asset in that year;
- (h) the prescribed rate of depreciation and initial allowance (if any) for each depreciable asset or class of asset for the tax year, and the normal useful life for each intangible;
- (i) the amount of depreciation deduction and initial allowance (if any) for each depreciable asset for the year and the amount of amortisation deduction for each intangible for the year;
- (j) the total depreciation deduction, initial allowance and amortisation deduction allowed for the tax year; and
- (k) the written down value of each depreciable asset and the cost of intangible at the end of the tax year, and the remaining normal useful life.
Explanation: Addition to intangible to be separately shown.

(2) The following particulars shall be furnished by a taxpayer at the time of furnishing a return of income for any tax year in which a depreciable asset or intangible is disposed of in the year, namely:-

- (a) the consideration received for the asset or intangible;
- (b) the written down value of the asset or intangible disposed of at the beginning of the tax year; and
- (c) the excess or deficit of the consideration received in relation to the written down value (i.e., clause (b) less clause (a) or clause (a) less clause (b), as the case may be).

13. Apportionment of expenditures.- (1) This rule applies for the purposes of section 67, which provides for apportionment of expenditure incurred for more than one purposes.

(2) Any expenditure that is incurred for a particular class or classes of income shall be allocated to that class or classes, as the case may be.

(3) (a) Any common expenditure including financial expenses, excluding relatable or attributable to the non-business advances or loans and amount at (2); relatable to business including presumptive and exempt income, shall be allocated to each class of income according to the following formula, namely:-

$$A \times B/C$$

where –

A is the amount of the expenditure incurred;

B is the total amount gross receipts (without deduction of expenditures) for the tax year for the class of income; and

C is the total amount gross receipts (without deduction of expenses) and net gains for the tax year of all classes of income;

(b) where, however, there is net gain, brokerage, commission and other income is to be taken and turnover of such transactions is taken at these figures, such income is to be compared with gross profit from business for adopting figures for component “B” and “C” of the formula at (a) above.

(4) Where expenditures are to be allocated among different classes of income under sub-rule (3), consideration shall be given to the nature and source of each class of income, on reasonable basis to earn each class of income (particularly, in allocating selling expenses).

(5) Where the allocation of expenditures is made in accordance with sub-rule (3) a certificate by the Chartered Accountants or Cost and Management Accountant stating the basis of allocation shall be accepted unless significant variations are found; and where books are not required to be audited, the reasonable basis based on the sub-rule (3) and (4) may be adopted which would be accepted by Commissioner, unless variation is found. Significant variations would be beyond the limits of 10 ± in collection as in sub-rule (3) under any head of account.

(8) In this rule. -

“class of income” means -

(a) Pakistan-source income chargeable under the head “Salary”;

- (b) foreign-source income chargeable under the head "Salary"
- (c) Pakistan-source income chargeable under the head "Income from Property";
- (d) foreign-source income chargeable under the head "Income from Property";
- (e) Pakistan-source income chargeable under the head "Income from Business" (other than income subject to section 19);
- (f) foreign-source income chargeable under the head "Income from Business" (other than income subject to section 19);
- (g) Pakistan-source income from a speculation business chargeable under the head "Income from Business";
- (h) foreign-source income from a speculation business chargeable under the head "Income from Business";
- (i) Pakistan-source income chargeable under the head "Capital Gains";
- (j) foreign-source income chargeable under the head "Capital Gains";
- (k) Pakistan-source income chargeable under the head "Income from Other Sources"
- (l) foreign-source income chargeable under the head "Income from Other Sources"
- (m) income exempt from tax;
- (n) chargeable to tax under section 5, 6 or 7; and
- (o) amounts to which section 169 applies except proceed realised from experts from which separate provision is made as sub-rule (8); and

"common expenditure" means expenditure that is not clearly allocable to any particular class or classes of income, such as general administrative and other such allocable expenditures.

CHAPTER – III
PERSONS

14. Resident individual.- (1) This rule applies for the purposes of section 82, which provides for the determination of persons as resident individuals.

(2) The following rules apply for the purposes of clauses (a) and (b) of section 82 in computing the number of days an individual is present in Pakistan in a tax year, namely:-

- (a) subject to clause (c), a part of a day that an individual is present in Pakistan (including the day of arrival in, and the day of departure from, Pakistan) counts as a whole day of such presence;
- (b) the following days in which an individual is wholly or partly present in Pakistan count as a whole day of such presence, namely:-
 - (i) a public holiday;
 - (ii) a day of leave, including sick leave;
 - (iii) a day that the individual's activity in Pakistan is interrupted because of a strike, lock-out or delay in receipt of supplies; or
 - (iv) a holiday spent by the individual in Pakistan before, during or after any activity in Pakistan; and
- (c) a day or part of a day where an individual is in Pakistan solely by reason of being in transit between two different places outside Pakistan does not count as a day present in Pakistan.

CHAPTER – IV
TAXATION OF FOREIGN-SOURCE INCOME OF RESIDENTS

15. Foreign income tax.- (1) This rule applies for the purposes of sections 102 and 103, which provide resident persons with relief from international double taxation.

(2) A foreign levy is a foreign income tax if the following conditions are satisfied, namely:-

- (a) the levy is a tax; and
- (b) the tax is substantially equivalent to the income tax imposed by the Ordinance.

(3) Subject to sub-rules (4) and (5), a foreign levy is a tax if it requires a compulsory payment pursuant to the authority of the foreign country to levy taxes.

(4) A penalty, fine, interest or similar obligation is not a tax for the purposes of this Chapter.

(5) A foreign levy is not a tax to the extent that a person subject to the levy receives or is entitled to receive, directly or indirectly, a specific economic benefit from the foreign country in exchange for the payment pursuant to the levy.

(6) Subject to sub-rule (7), a foreign tax is substantially equivalent to the income tax imposed under the Ordinance if the following conditions are satisfied, namely:-

- (a) the tax is imposed in respect of events that would result in the derivation of income, gains or profits under the Ordinance; and
- (b) the taxable amount is computed under the foreign tax by subtracting from gross receipts any significant expenses and the depreciation or amortization of capital costs attributable to such receipts, or, where the tax is imposed under the foreign law or any other basis;
- (c) Dividend or interest income earned from foreign source, on being so taken by the ¹[FBR], may be treated to have same character for the resident person, as it has under the Ordinance.

¹ The words "CBR" substituted by the Finance Act, 2007.

- (7) The following foreign taxes are substantially equivalent to the income tax imposed under the Ordinance, namely:-
- (a) a withholding tax imposed on dividends, gross receipts payable to non-resident persons as final tax; or
 - (b) tax on wages by withholding imposed as a final tax on salary.
- (8) In this rule,
- (a) "economic benefit" includes –
 - (i) any property;
 - (ii) any service;
 - (iii) any fee or other payment;
 - (iv) any right to use, acquire or extract natural resources, patents, or other property owned or controlled by the foreign country; or
 - (i) any reduction or discharge or a contractual obligation; and
 - (b) "specific economic benefit" means an economic benefit that is not available on substantially the same terms –
 - (i) all persons subject to the income tax generally imposed by the foreign country; or
 - (ii) if there is no generally imposed income tax, the population of the country in general.

16. Foreign tax credit.- (1) This rule applies for the purposes of section 103, which provides for the foreign tax credit.

(2) A resident taxpayer claiming a foreign tax credit for a tax year shall submit an application for the credit with the taxpayer 's return of income for that year.

(3) an application for a foreign tax credit shall be in the form as specified in Part I of the First Schedule to these rules.

(4) Subject to sub-rule (5), an application for a foreign tax credit shall be accompanied by the following documentation, namely:-

- (a) where the tax has been deducted at source, a declaration by the payer of the income that tax has been deducted and a certified copy of the receipt that the payer has received from the foreign tax authority for the deducted tax; or
- (b) in any other case, the original or a certified copy of the receipt that the taxpayer has received from the foreign tax authority for the tax paid.

(5) Where a resident taxpayer cannot obtain evidence of the deduction of tax from the payer of income as required under clause (a) of sub-rule (4), the Commissioner may accept such secondary evidence of the deduction as is determined by him.

CHAPTER - V
TAXATION OF NON-RESIDENTS

17. Application of Chapter.- The rules in this Chapter apply for the purposes of sub-clause (ii) of clause (a) of sub-section (2) of section 237, which provides for the making of rules concerning the manner in, and procedure by, which the income, profits and gains chargeable to tax, and the tax payable thereon, under the Ordinance shall be determined in the case of non-resident persons.

18. Income from royalties.- The income of a non-resident person by way of royalty received from a resident person or a permanent establishment in Pakistan of a non-resident person shall be -

- (a) in the case a royalty received in pursuance of an agreement made before the 8th day of March, 1980, or an agreement made on or after the said date the proposal in respect of which was approved by the Government before the said date, the gross amount of the royalty less the deductions allowed under section 40; or
 - (b) in any other case, to which sub-section (2) of section 6 does not apply, the gross amount of the royalty less then the following expenditure.
 - (i) any expenditure incurred in Pakistan to earn such royalty, wherever paid;
 - (ii) any expenditure incurred outside Pakistan in pursuance of such agreement not exceeding ten percent of gross amount of royalty.
- ¹[]
- (c) in the case of royalty received in pursuance to any other agreement, the gross amount of the royalty less the following expenditures only, namely:—
 - (i) any expenditure incurred in Pakistan in earning such income;
 - (ii) any expenditure incurred in Pakistan in respect of any work done in pursuance of such agreement; and

¹ Proviso omitted by S.R.O. 590(I)/2004 dated 7th July, 2004. The omitted proviso read as follows:
"Provided that a non-resident may opt for taxation under sub-section (2) of section 6 of Income Tax Ordinance, 2001, by filing a written declaration/ option within 15 days of the commencement of contract. Such option shall remain operative till completion of the said contract."

- (iii) any expenditure incurred outside Pakistan in respect of any work done in pursuance of such agreement not exceeding ten per cent of the gross amount of such royalty.
- (d) The provisions of sub-rule (b) and (c) would not apply where, royalty is covered by section 169.

19. Fees for technical services.- (1) The income of a non-resident person by way of fees for technical services received from a resident person or a permanent establishment in Pakistan of a non-resident person shall be –

- (a) in the case of fees received in pursuance of an agreement made before the 8th day of March, 1980, or an agreement made on or after the said date the proposal in respect of which was approved by the Government before the said date only in such cases, the gross amount of the fees less the deductions allowed under section 40;
- (b) in the case of fees received in pursuance of an agreement made on or after 8th day of March, 1980 but before the 4th day of May, 1981, the gross amount of the fees less the deductions allowed under section 40 with a maximum total deduction equal to twenty per cent of the gross amount of such fees; or
- (c) in any other case to which sub-section (2) of Section 5 of the Income Tax Ordinance, 2001 does not apply, the gross amount of royalty less the following prerequisites.
 - (i) Any expenditure incurred in Pakistan to earn such royalty, wherever paid.
 - (ii) Any expenditure incurred outside Pakistan in pursuance of such agreement not exceeding ten percent of gross amount of royalty.

Provided that a non-resident may opt for taxation under section 6 of Income Tax Ordinance, 2001, by filing a written declaration/ option within 15 days of the commencement of contract. Such option shall remain operative till completion of the said contract.

- (d) Sub-rule (c) would not apply where the fee for technical service is covered by the provisions of section 169.

¹**[19A. Certificate of Residence.** (1) Where any person, resident in Pakistan, seeks to obtain a certificate of residence from the Competent Authority of Pakistan for its presentation before the tax authorities of another country with

¹ Added by SRO 619(I)/2006 dated 08-06-2006.

which Pakistan has signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, for the purposes of obtaining tax credit or fiscal relief, the person may submit an application in this behalf in the Form prescribed below, namely :-

**Form of Application for Obtaining
Certificate of Residence**

To
The Competent Authority of Pakistan,
¹[Federal Board of Revenue],
Constitution Avenue,
Islamabad.

Sir,
Whereas the applicant is resident in Pakistan by way of [INSERT: *Entitlement to residence*.....] in respect of the Tax year ending on [INSERT: *Date*.....], and has earned [INSERT: *Type/Head of Income*.....] income in [INSERT: *Name of the country*.....], during the period [INSERT: *From.....To.....*]; and that Pakistan and [INSERT: *Name of the other country*.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, dated....., which entitles the applicant to a reduced tax rate/tax credit/tax sparing credit/fiscal relief in [INSERT: *Name of the Country*.....] upon issuance of a Certificate of Residence by the Competent Authority of Pakistan, for which purpose, all relevant particulars are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Whether Individual, AOP or Company?	
3	CNIC / Registration / Incorporation No	
4	Address in Pakistan	
5	Telephone / Fax / email address	
6	National Tax Number	
7	Income declared for the Tax Year	
8	Name and Designation of Tax Authority to which the Certificate is intended for presentation	
9	Type (s) / Particulars of Income Earned	

Copies of the following documents in support of our claim are enclosed, namely:-

- (1) Proof of earning of income in the foreign country;
- (2) Copy of NIC;
- (3) Copy of NTN Certificate;

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

- (4) Copy of the Certificate of Incorporation (if applicable) ; and
- (5) Copy of the Income Tax Return for the latest tax year (if applicable)

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____

Place _____

Signatures:

Name:

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer and issue the Certificate of Residence as per the Form prescribed below within forty five days of the submitting of the application, namely:-

Form of Certificate of Residence
Issued by the Competent Authority

[CERTIFICATE OF RESIDENCE FOR PRESENTATION BEFORE THE TAX
AUTHORITIES OFIN RESPECT OF THE TAX YEAR]

I certify that Mr/Ms/M/s _____ is resident in Pakistan by way of _____, and subject to taxes in Pakistan covered in the Agreement for Avoidance of Double Taxation and Fiscal Evasion between Pakistan and The particulars relating to his/her/its person, and the details of economic activities and tax paid in Pakistan during the Tax Year are as under, namely:-

- (a) Name
- (b) Address
 - (i) Residence
 - (ii) Office
- (c) Telephone (Res) (Off) (Fax)
- (d) CNIC / Registration / Passport No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
- (e) National Tax No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
- (f) Personal Status
- (g) Main sources of Income
- (h) Other sources (s) of income
- (i) Income Declared / Assessed for the Tax Year
- (j) Total Tax Paid / Payable for the Tax Year
- (k) LTU / RTO

THE COMPETENT AUTHORITY
Member (Direct Taxes)

(5) In respect of each tax year a separate application shall be submitted by the taxpayer, and a separate Certificate shall be issued by the Competent Authority of Pakistan.

(6)In case the Competent Authority of Pakistan decides not to issue a Certificate of Residence, it shall communicate its decision along with reasons of rejection thereof to the applicant taxpayer within forty five days of the submitting of the application.]

19B. Certificate of payment of tax in Pakistan. (1) Where any person, non-resident in Pakistan, seeks to obtain a certificate of payment of tax in Pakistan by way of deduction, collection or otherwise, which attains finality or which is a final tax under any provision of the Ordinance or that of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of the applicant taxpayer, for presentation before the tax authorities of the country of his residence, the person may submit an application to the Competent Authority of Pakistan in the Form prescribed below, namely:-

**Form of Application for Obtaining Certificate
Of Payment of Tax in Pakistan**

To
The Competent Authority of Pakistan,
¹[Federal Board of Revenue],
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: *Name of the country.....*], by reason of [INSERT: *Nationality, Incorporation, Situs of Management.....*], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSTERT: *Name of the country of residence*] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Country of Residence	
3	Personal Status [Individual, AOP, Company]	
4	Tax Year	
5	Particulars / details of income earned in Pakistan	
6	Total tax paid in Pakistan for the Tax Year	
7	Has any appeal been filed against the imposition of the aforementioned tax in Pakistan?	
8	Have you applied or intend to apply for the refund or adjustment of the tax paid against demand of any other year?	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____

Place _____

Signatures:

Name:

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate of payment of tax in Pakistan, as per the Form prescribed below within forty five days of the submitting of the application, namely:-

**Form of Certificate of Payment of Tax in Pakistan
issued by the Competent Authority**

**[CERTIFICATE OF TAX PAID IN PAKISTAN FOR PRESENTATION BEFORE
THE TAX AUTHORITIES OFIN RESPECT OF THE TAX YEAR]**

I certify that Mr/Ms/M/s.....being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending onas per the following details:-

1. Name:
2. Address:
- (i). Residence
- (ii) Office :.....
3. Telephone : (Res).....(Off.....(Fax).....
4. National Tax No. (if any)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
5. Personal Status
6. Main Sources of Income:
7. Other Source(s) of Income:
8. Total income declared / assessed:
9. Total tax paid during the year:.....
10. Tax Office: LTU / RTO :

Note: Average exchange rate prevalent during the year was US\$ 1 = PKR

THE COMPETENT AUTHORITY
Member (Direct Taxes)

(5) After issuance of the certificate of payment of tax in Pakistan, the Commissioner shall earmark the amount of tax covered by the certificate against refund or adjustment in lieu of tax demand of the taxpayer in respect of any prior or subsequent tax year, under any circumstances.

(6) In case the Competent Authority of Pakistan decides not to issue a certificate of payment of tax in Pakistan, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan.

19C. Certificate for tax sparing credit. Where any person, non-resident in Pakistan, seeks to obtain a certificate for tax sparing credit in respect of income earned through a permanent establishment situated in Pakistan, under a provision, if any contained therein, of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of such taxpayer, may submit an application to the Competent Authority of Pakistan in the Form prescribed below, namely:-

**Form of Application for Obtaining Certificate
for Tax Sparing Credit**

To
The Competent Authority of Pakistan,
¹[Federal Board of Revenue],
Constitution Avenue,
Islamabad.

Sir,

Whereas the applicant was resident in **[INSERT: Name of the country.....]**, **by reason of [INSERT: Nationality, Incorporation, Situs of Management.....]**, and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and **[INSTERT: Name of the country of residence** have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Country of Residence	
3	Personal Status [Individual, AOP, Company]	
4	Tax Year	
5	Particulars / details of income earned in Pakistan	
6	Admitted tax liability paid / payable in Pakistan	
	Total tax payable in Pakistan in case tax incentives / fiscal benefits would not have been allowed Has any appeal been filed against any order of any tax authority in Pakistan?	
7	Amount qualifying for normal tax credit	
8	Amount qualifying for tax sparing credit	

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____
Place _____

Signature.....
Name:

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate for tax sparing credit, as per the Form prescribed below within 45 days of the submitting of the application, namely:-

**Form of Certificate for Tax Sparing
Credit issued by the Competent Authority**

[CERTIFICATE FOR TAX SPARING CREDIT FOR PRESENTATION BEFORE
THE TAX AUTHORITIES OFIN RESPECT OF THE TAX YEAR]

I certify that Mr/Ms/M/s..... being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending onas per the following details:-

- (a).Name :.....
 (b).Address :.....
 (i). Residence :.....
 (ii) Office :.....
 (c).Telephone : (Res).....(Off.....(Fax).....
 (d). National Tax No. (if any)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 (e) Personal Status
 (f) Main Sources of Income:
 (g) Other Source(s) of Income:
 (h) Total income declared / assessed:
 (i) Total tax paid during the year.....
 (j) Total amount of tax spared:
 (k) Tax Office: LTU / RTO :.....

Note:- Average exchange rate prevalent during the year was US\$ 1 = PKR

THE COMPETENT AUTHORITY
Member (Direct Taxes)

(5) In case the Competent Authority of Pakistan decides not to issue a certificate for tax sparing credit, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan].

¹[²[19D]. **Application for initiation of Mutual Agreement Procedure (MAP).**- (1) Where a resident taxpayer , or a Pakistani national residing abroad is aggrieved by any action of the tax authorities of any country outside Pakistan with which Pakistan has signed an Agreement for the Avoidance of Double Taxation for the reason that, according to him, such action is not in accordance with the terms of the agreement with such other country outside Pakistan, he may make an application to the Competent Authority in Pakistan seeking to invoke the provision of the Mutual Agreement Procedure, if any, provided therein, in the Form prescribed in rule ³[19F].

¹ Inserted by S.R.O. 714(I)/2006, dated 05.07.2006.

² Rule 19AA renumbered by S.R.O. 1032(I)/2006 dated 03.10.2006.

³ The figure "19C" substituted by S.R.O. 1032(I)/2006, dated 03.10.2006.

- (2) The Competent Authority of Pakistan upon satisfaction that,-
- (a) the taxpayer has reasonable grounds to justify Competent Authority” assistance;
 - (b) the application has been made within two years from the date of notification of the cause of grievance; and
 - (c) the double taxation or other impending grievance is more than a mere possibility;

shall cause to take up the matter with the Competent Authority of the country concerned and endeavour to resolve the matter through consultative measures.

(3) In case the Competent Authority in Pakistan decides not to intervene in the matter, it will inform the taxpayer applicant, within thirty days of the receipt of the application, of its decision and grounds thereof in writing.

(4) If during the course of mutual agreement proceedings, the Competent Authority of the other country requires any clarification, verification of facts, or guarantees, that shall be communicated to the applicant taxpayer, and after the receipt of the same shall be passed on to the Competent Authority of the other country.

(5) At any time, if the terms and conditions of the impending resolution are not satisfactory to the taxpayer, he may withdraw from the MAP proceedings and pursue any right of appeal under the normal course available.

(6) The Competent Authority of Pakistan would communicate the outcome of the Mutual Agreement Proceedings taken up with the other country to the applicant taxpayer in writing.

¹[19E]. Action by the Competent Authority of Pakistan on an application received through the Competent Authority of a treaty partner country. (1) Where a reference is received from the Competent Authority of a country outside Pakistan under an agreement with that country with regard to any action taken by any income-tax authority in Pakistan, the Competent Authority in Pakistan shall call for a report from the Commissioner concerned and, if required, examine the relevant records, and shall endeavour to arrive at a resolution of the case on unilateral basis in terms of the liberal interpretation of the legal provisions applicable.

(2) The Competent Authority of Pakistan shall entertain all such requests from the Competent Authority of a treaty partner country that are about but not limited to -

¹ Rule “19B’ renumbered by S.R.O. 1032(I)/2006 dated 03.10.2006.

- (a) tax demands that have arisen or are likely to arise as a result of a tax audit, assessment or re-assessment proceedings, or a tax appeal, or a review by a Commissioner of Income Tax of an assessment or re-assessment proceedings on the grounds that it is prejudicial to the interest of the revenue;
 - (b) withholding tax on income or other similar advance taxes that are levied under the Ordinance; and.
 - (c) interpretation and application of any provision of the laws governing the taxes covered in the relevant treaty as applicable to the non-resident person.
- (3) The Competent Authority of Pakistan may decline a MAP request made by the Competent Authority of a treaty partner country, if it is not received within two years from the date of notification of the order or notice giving rise to the cause of grievance.
- (4) In case the Competent Authority of Pakistan cannot resolve the matter on unilateral basis, it would cause to communicate with the Competent Authority of the other country, and both authorities would endeavor to resolve the matter through a consultative process, and arrive at a mutually agreed settlement.
- (5) If during the course of the mutual agreement proceedings, the Competent Authority of Pakistan requires any clarification, verification of facts, or an irrevocable bank guarantee, the same shall be communicated to the applicant taxpayer, under intimation to the Competent Authority of the country through which the reference for mutual agreement proceedings was received.
- (6) Wherever required the Competent Authority of Pakistan shall give an opportunity of being heard to the applicant taxpayer in person, through an authorized representative or a counsel.
- (7) The resolution arrived at under mutual agreement procedure, in consultation with the competent authority of the country outside Pakistan, shall be communicated, wherever necessary, to the Commissioner concerned, in writing.
- (8) During the pendency of the Mutual Agreement proceedings the Competent Authority of Pakistan may, depending on the merits of each case, direct the Commissioner concerned to put on hold the recovery proceedings of any amount of tax, additional tax or penalty that may be outstanding against such taxpayer, if the taxpayer furnishes, as security, an irrevocable Bank Guarantee issued by any scheduled bank, or a Pakistani branch of a foreign bank approved by the State Bank of Pakistan to carry out business of banking in Pakistan as prescribed in rule ¹[19G].

¹ The figure "19D" renumbered by S.R.O. 1032(I)/2006 dated 03.10.2006.

- (9) The amount of the irrevocable Bank Guarantee shall be equal to -
- (a) the amount of tax, additional tax or penalty as has been imposed through the order or notice that is the subject matter of MAP proceedings; or
 - (b) if no amount has yet been imposed through an order or notice, the amount determined by the Commissioner concerned.
- (10) The Competent Authority of Pakistan shall endeavour to resolve or close the case within a period of one year from the date on which it receives the reference under the Mutual Agreement Procedure provision as contained in the Agreement for Avoidance of Double Taxation between Pakistan and that other state.
- (11) The effect to the resolution arrived at under Mutual Agreement Procedure shall be given by the Commissioner, notwithstanding any time limitations contained in the Ordinance, within thirty days of receipt of the same, if the taxpayer-
- (a) gives his acceptance to the resolution delivered under the Mutual Agreement Procedure; and
 - (b) withdraws his appeal, if any, pending on the issue which was the subject matter for adjudication under Mutual Agreement Procedure.
- (12) The amount of tax, additional tax or penalty already determined shall be recomputed in accordance with the decision taken under the Mutual Agreement Procedure in the manner laid down in the Ordinance and the rules in such a way that it does not contravene or negate the resolution arrived at.
- (13) The Commissioner concerned shall draw-down upon the Bank Guarantee as specified in sub-rule (8) in writing within ten days from the notice of acceptance of MAP resolution given by the application in pursuance to the issuance of the resolution or notification of closure of the MAP proceedings by the Competent Authority of Pakistan.

¹[19F]. **Form of application for initiation of MAP Proceedings-** Application under rule 19AA shall be submitted on the form prescribed as under:

¹ Rule "19C" renumbered by S.R.O. 1032(I)/2006 dated 03.10.2006.

To
 The Competent Authority of Pakistan,
¹[Federal Board of Revenue],
 Constitution Avenue,
 Islamabad.

Sir,

Whereas the applicant is aggrieved by the action of the tax authority of _____ (name of the country) in respect of the tax year ending on _____ for the reasons given hereunder, the matter may kindly be taken up with the competent authority of _____ (name of the country) under Article _____ of the _____ (specify the agreement) between Pakistan and _____ (name of the country). The relevant details in this regard are as under:-

Name of the applicant	
Present and permanent address in Pakistan	
Residential status or nationality	
CNIC and NTN	
Entitlement to invoke MAP Proceedings (Residence or Nationality)	
Telephone No.	
Name and designation of Tax Authority in the foreign country (Treaty Partner)	
Date of the notice or order giving rise to the action	
Is the order or action of the income-tax authority of the country outside Pakistan not in accordance with the agreement? If so, the reasons thereof (attach separate sheet if required).	
Have you filed any appeal in the foreign country against the order or notice giving rise to the cause of grievance?	

Copies of the following documents in support of our claim are enclosed, namely:-

- (1) Order or Notice giving rise to the cause of grievance
- (2) Computerized National Identity Card
- (3)

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____

Place _____

Signatures:

Name:

¹[19G]. **Form of Irrevocable Bank Guarantee.**- An irrevocable Bank Guarantee shall be furnished in all cases, unless specifically exempted by the Competent Authority of Pakistan, on the format as prescribed as under:

To

The President of Pakistan acting through and represented by the Commissioner Income Tax [Enforcement],
[INSERT: LTU / RTO]
Government of Pakistan
[INSERT: City]

Bank Guarantee

Bank Guarantee as security for keeping the recovery of Tax Demand in abeyance during the pendency of the proceedings of Mutual Agreement Procedure (MAP) under the Agreement for Avoidance of Double Taxation

This Deed of Bank Guarantee made this day of, 20....., by *[INSERT: Name and Address of Guaranteeing Bank]* (hereinafter called “the Bank”, which expression shall, unless excluded by or repugnant to the context, include its successors and assignees) to the President of Pakistan acting through and represented by the Commissioner Income Tax (Enforcement) *[INSERT: LTU/RTO]*, Government of Pakistan, *[INSERT: City]*, (hereinafter called “the Government”).

WHEREAS the Government has agreed that *[INSERT: Name, Address, and National Tax Number of the Taxpayer]* (hereinafter called “the Taxpayer”, which expression shall, unless excluded by or repugnant to the context, include

¹ Rule “19D” renumbered by S.R.O. 1032(I)/2006 dated 03.10.2006.

its successors and assignees) shall furnish a Bank Guarantee in respect of a demand of Rs. [INSERT: *Amount of Tax in dispute*] for the tax year(s), in lieu of which the recovery of any part of such demand shall not be enforced until thirty days after the Commissioner receives written notice of the MAP Agreement arrived at between the Competent Authorities of the Governments of Pakistan and the [INSERT: *Name of the Country*]

AND WHEREAS THE Bank has, at the request of the Taxpayer, agreed to execute these presents:

NOW THEREFORE THIS DEED WITNESSES AS FOLLOWS:

In consideration of the Government agreeing to treat the Taxpayer as not in default for Rs. [INSERT: *Amount of Tax in dispute, plus interest specified in paragraph 1 below*] for the tax year(s),

1. The Bank irrevocably guarantees and undertakes, for the term provided in paragraph 2 that the Bank shall indemnify and keep indemnified the Government to the extent of the said sum of Rs [INSERT: *Amount of Tax in dispute*] (*Rupees [written text]*) and the recurring additional tax accruing at the rate specified in the Ordinance. The Bank further guarantees and undertakes that on advice from the Government that the Taxpayer has failed and neglected to observe any of its obligations to the Government with regard to the terms and conditions of any agreements between the Taxpayer and the Government or between the Competent Authority of Pakistan and that of the country on whose request MAP proceedings were initiated that may underlie or subsequently cover and encompass this Bank Guarantee, the decision of the Government as to whether any amount should be paid out by the Bank to the Government hereunder shall be final and binding.
2. The Bank further agrees that the guarantee herein contained shall remain in full force and effect for a period of one year from the date hereof or till [INSERT: *date*]; and if the Government, in case the MAP proceedings are not finalized till the aforementioned date, does not receive a renewal of this Bank Guarantee or a substitute Bank Guarantee for the amounts of tax and interest in dispute prior to thirty days before the expiration date of this Bank Guarantee, the Government may instruct the Bank to pay the guaranteed amounts prior to expiration of the Bank Guarantee.

Provided that, notwithstanding any other thing contained herein, the liabilities of the Bank shall be limited to the maximum of the guaranteed amount of Rs. [INSERT: *Amount of tax in dispute*] (*Rupees [INSERT: written text]*), as increased by interest pursuant to paragraph 1 during the term of this Bank Guarantee; and unless a claim in writing is lodged with the Bank, or action to enforce the claim under the guarantee is filed or initiated against the Bank, within six months from the date of expiry of the guarantee period fixed hereunder or where such period is

extended under the terms of this guarantee from the date of such extended period as the case may be, all the rights of the Government under this guarantee shall be forfeited and the Bank shall be relieved and discharged from liabilities hereunder.

3. The obligations of the Bank to the Government under this Bank Guarantee will terminate on issuance of the Notification by the Commissioner drawing down upon the bank guarantee upon the occurrence of any of the following; namely:-
 - (i) the payment by the Bank or the taxpayer to the Government of the guaranteed amounts;
 - (ii) the payment by the taxpayer to the Government of all amounts owed, as agreed to by the Competent Authorities in a MAP Agreement;
 - (iii) a MAP Agreement by the Competent Authorities proclaiming that the Government will not seek to recover any part of the previously-demanded amount; or
 - (iv) The taxpayer furnishes to the Government a fresh security from the Bank, or a similar security from another Bank.
4. The guarantee herein contained shall not be discharged or affected by any change in the constitution either of the taxpayer or of the Bank.
5. The Government shall have the fullest liberty without affecting the guarantee to postpone for any time, or from time to time, any of the powers exercisable by it against the taxpayer, or to either enforce or forbear any of the terms and conditions under this guarantee or under the Ordinance and the rules, and the Bank shall not be released from its liabilities under this guarantee by any exercise by the government of the liberty with reference to the matter aforesaid or by reasons of time being given to the taxpayer, or by any other act of forbearance or enforcement on the part of the Government, or by any indulgence by the Government to the taxpayer, or by any other matter or thing whatsoever which under the law relating to sureties would but for these provision have the effect of so releasing the Bank from its such liability.
6. The Bank hereby agrees and undertakes that any claim which the Bank may have against the taxpayer shall be subject and subordinate to the prior payment and performance in full of all the obligations of the Bank hereunder and the Bank will not without prior written consent of the Government exercise any legal rights or remedies of any kind in respect of any such payment or performance so long as the obligations of the Bank hereunder remain owing and outstanding, regardless of the insolvency, liquidation or bankruptcy of the taxpayer or otherwise

howsoever. The Bank will not counter claim or set off against its liabilities to the Government hereunder any sum outstanding to the credit of the Government with it.

- 7. This Bank Guarantee shall be governed by and construed in accordance with the laws of the Islamic Republic of Pakistan (without regard to its principles of conflict of laws).
- 8. The Bank undertakes not to revoke this guarantee during its currency except with the prior consent of the Government in writing.
- 9. Notwithstanding anything hereinbefore contained liability of the Bank under this guarantee is restricted to Rs. [INSERT: *Amount of Tax in dispute, plus interest specified in paragraph 1 above*] (Rupees [written text]) and is valid for the period(s) described in paragraph 2 above. Unless a demand or claim under this guarantee is lodged with the Bank on or before [INSERT: *date, as established in paragraph 2 above*], all rights of the Government under the said guarantee shall be forfeited and the Bank shall be relieved and discharged from all liabilities thereunder whether or not this document shall have been returned to the Bank.

IN WITNESS WHEREOF, the Bank, through its duly authorized representative, has set its hand stamp on thisday ofat

IN WITNESS WHEREOF, the Bank, through its duly authorized representative, has set its hand stamp on thisday ofat

i. Witness	For and on behalf of the Bank
Signature	Signature.....
Name.....	Name
Designation	
ii. Witness	[Attorney per power of Attorney No...
Signature	Date.....]
Name.....	

CHAPTER – VI TRANSFER PRICING

20. Application of this Chapter.- This chapter applies for the purposes of section 108 mainly , which provide the Commissioner with the power to distribute, apportion or allocate income, expenditures or tax credits between associates in respect of transactions not made in accordance with the arm's length principle.

21. Interpretation.- (1) In this Chapter,

- (a) “comparable uncontrolled transaction”, in relation to a controlled transaction, means an uncontrolled transaction that satisfies one of the following conditions, namely:-
 - (i) the differences (if any) between the two transactions or between persons undertaking the transactions do not materially affect the price in the open market, the resale price margin or the cost plus mark up, as the case may be; or
 - (ii) if the differences referred to in sub-clause (i) do materially affect the price in the open market, the resale price margin or the cost plus mark up, as the case may be, then reasonably accurate adjustments can be made to eliminate the material effects of such differences;
- (b) “controlled transaction” means a transaction between associates;
- (c) “transaction” means any sale, assignment, lease, license, loan, contribution, right to use property or performance of services;
- (d) “uncontrolled persons” means persons who are not associates; and
- (e) “uncontrolled transaction” means a transaction between uncontrolled persons.

22. International guidelines, etc. Subject to the other rules in this Chapter, the Commissioner, in applying this Chapter shall also be guided by international standards, case law and guidelines issued by the various tax-related internationally recognized organizations.

23. Arm's length standard.- (1) In determining the income of a person from a transaction with an associate, the standard to be applied by the Commissioner

shall be that of a person dealing at arm's length with a person who is not an associate (referred to as the "arm's length standard").

(2) A controlled transactions shall meet the arm's length standard if the result of the transaction is consistent with the result (referred to as the arm's length result") that would have been realized if uncontrolled persons had engaged in the same transaction under the same conditions.

(3) Subject to sub-rule (6), the following methods shall apply for the purposes of determining an arm's length result, namely:-

- (a) the comparable uncontrolled price method;
- (b) the resale price method;
- (c) the cost plus method; or
- (d) the profit split method.

(4) The method in clause (d) shall apply only where the methods in clauses (a), (b) and (c) cannot be reliably applied.

(5) As between clauses (a), (b) and (c), the method that, having regard to all the facts and circumstances, provides the most reliable measure of the arm's length result as in the opinion of Commissioner shall be applied.

(6) Where the arm's length result cannot be reliably determined under one of the methods in sub-rule (3), the Commissioner may use any method provided it is consistent with the arm's length standard.

24. Comparable uncontrolled price method.- The comparable uncontrolled price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the amount charged in a comparable uncontrolled transaction.

25. Resale price method.- (1) The resale price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the resale gross margin realized in a comparable uncontrolled transaction.

(2) The following steps shall apply in determining the arm's length result under the resale price method, namely:-

- (a) determine the price that a product purchased from an associate has been sold to a person who is not an associate (referred to as the "resale price"); and
- (b) from the resale price is subtracted a gross margin (referred to as the "resale gross margin") representing

the amount that covers the person's selling and other operating expenses and, in light of the functions performed (taking into account assets used and risks assumed), make an appropriate profit;

- (c) from that amount is subtracted any other costs associated with the purchase of the product, such as customs duty; and
- (d) the amount remaining is the arm's length result.

(3) The resale price margin of a person in a controlled transaction may be determined by reference to:-

- (a) the resale price margin that the person earns on products purchased and sold in a comparable uncontrolled transaction; or
- (b) the resale price margin that an independent person earns in comparable uncontrolled transaction.

26. Cost plus method.- (1) The cost plus method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the cost plus mark up realised in a comparable uncontrolled transaction.

(2) The following steps shall apply in determining the arm's length result under the cost plus method, namely:-

- (a) determine the costs incurred by the person in a controlled transaction; and
- (b) to this amount is added a mark up (referred to as the "cost plus mark up") to make an appropriate profit in light of the functions performed and market conditions; and
- (c) the sum of the amounts referred to in clauses (a) and (b) is the arm's length result.

(3) The cost plus mark up of a person in a controlled transaction may be determined by reference to:-

- (a) the cost plus mark up that the person earns in a comparable uncontrolled transaction; or
- (b) the cost plus mark up that an independent person earns in comparable uncontrolled transaction.

27. Profit split method.- (1) The profit split method may be applied where transactions are so interrelated that the arm's length result cannot be determined on a separate basis.

(2) The profit split method determines the arm's length result on the basis that the associates form a firm and agree to divide profits in the manner that independent persons would have agreed on the basis that they are dealing with each other at arm's length.

(3) The Commissioner may determine the division of profits on the basis of a contribution analysis, a residual analysis or on any other basis as appropriate having regard to the facts and circumstances.

(4) Under contribution analysis, the total profits from controlled transactions shall be divided on the basis of the relative value of the functions performed by each person participating in the controlled transactions.

(5) Under residual analysis, the total profits from controlled transactions shall be divided as follows:-

- (a) each person shall be allocated sufficient profit to provide the person with a basic return appropriate for the type of transactions in which the person is engaged; and
- (b) any residual profit remaining after the allocation in clause (a) shall be allocated on the basis of division between independent persons determined having regard to all the facts and circumstances.

(6) For the purposes of clause (a) of sub-rule (5), the basic return shall be determined by reference to market returns achieved for similar types of transactions by independent persons.

CHAPTER – VII
RECORDS AND BOOKS OF ACCOUNTS

PART-I
PRELIMINARY

28. Application of Chapter. – (1) The rules in this Chapter apply for the purposes of section 174.

(2) The purpose of this Chapter is to prescribe the minimum level of books of accounts, documents and records to be maintained by taxpayers.

(3) Nothing in this Chapter shall preclude a taxpayer accounting for income chargeable under the head “Income from Business” from

- (a) maintaining any books of account, documents or records in addition to those prescribed in these rules;
- (b) adding such further columns or particulars in the forms prescribed in these rules for the taxpayer’s own requirement; or
- (c) maintaining the books of account, documents or records in the manner prescribed keeping in view the nature of the taxpayer’s business.

Interpretation. – In this Chapter –

- (a) “legal practitioner” includes an advocate, pleader, tax practitioner and advisor or consultant on income tax, sales tax, customs, central excise or salt tax laws.
- (b) “medical practitioner” includes a doctor, surgeon, physician, dentist, psychiatrist, physiotherapist, tabib, homeopath, vaid, veterinarian and any person practicing medicine under any other name.

PART-II
BOOKS OF ACCOUNT PRESCRIBED

29. Books of account, documents and records to be maintained. – (1) Every taxpayer deriving income chargeable under the head “Income from business” shall maintain proper books of account, documents and records with respect to -

- (a) all sums of money received and expended by the taxpayer and the matters in respect of which the receipt and expenditure takes place;
- (b) all sales and purchases of goods and all services provided and obtained by the taxpayer;
- (c) all assets of the taxpayer;
- (d) all liabilities of the taxpayer; and
- (e) in case of a taxpayer engaged in assembly, production, processing, manufacturing, mining or like activities, all items of cost relating to the utilization of materials, labour and other inputs.

(2) If a taxpayer uses fiscal electronic cash register or computerized accounting software, it may issue cash-memo/invoice/receipt generated by the electronic cash register or computer.

(3) Duplicate copies and electronic or computer records of the cash-memo / invoice / receipt / patient-slip to be issued under this chapter, shall be retained by the taxpayer and form part of the records to be maintained under this chapter.

(4) The books of account, documents and records to be maintained under this chapter shall be maintained for five years after the end of the tax year to which they relate.

30. In particular, and without prejudice to the generality of the provisions of Rule 29, every taxpayer, other than companies, deriving income chargeable under the head “Income from business” shall issue and maintain the following minimum books of account, documents and records: - (1) Taxpayers with business income upto Rs. 200,000 and new taxpayers deriving income from business (excluding taxpayers to whom sub-rules (2), (3) or (4) apply):

- (a) Serially numbered and dated cash-memo / invoice / receipt for each transaction of sale or receipt containing the following: -

- (i) taxpayer's name or the name of his business, address, national tax number and sales tax registration number, if any; and
- (ii) the description, quantity and value of goods sold or services rendered;

Provided that where each transaction does not exceed Rs. 100, one or more cash-memos per day for all such transactions may be maintained;

- (b) Daily record of receipts, sales, payments, purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice; and
- (c) Vouchers of purchases and expenses.

(2) Taxpayers with business income exceeding Rs. 200,000 (*excluding taxpayers to whom sub-rules (1), (3) or (4) apply*) and wholesalers, distributors, dealers and commission agents:

- (a) Serially numbered and dated cash-memo / invoice / receipt for each transaction of sale or receipt containing the following: -
 - (i) taxpayer's name or the name of his business, address, national tax number and sales tax registration number, if any;
 - (ii) the description, quantity and value of goods sold or services rendered; and
 - (iii) in case of a wholesaler, distributor, dealer and commission agent, where a single transaction exceeds Rs. 10,000, the name and address of the customer;

Provided that where each transaction does not exceed Rs. 100, one or more cash-memos per day for all such transactions may be maintained;

- (b) Cash book and/or bank book or daily record of receipts, sales, payments, purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice;

- (c) General ledger or annual summary of receipts, sales, payments, purchases and expenses under distinctive heads;
- (d) Vouchers of purchases and expenses and where a single transaction exceeds Rs. 10,000 with the name and address of the payee; and
- (e) Where the taxpayer deals in purchase and sale of goods, quarterly inventory of stock-in-trade showing description, quantity and value.

(3) Professionals (like medical practitioners, legal practitioners, accountants, auditors, architects, engineers etc.): –

- (a) Serially numbered and dated patient-slip / invoice / receipt for each transaction of sale or receipt containing the following: -
 - (i) taxpayer's name or the name of his business or profession, address, national tax number and sales tax registration number, if any;
 - (ii) the description, quantity and value of medicines supplied or details of treatment/ case/ services rendered (confidential details are not required) and amount charged; and
 - (iii) the name and address of the patient / client;

Provided that the condition of recording address of the patient on the patient slip under this clause shall not apply to general medical practitioners;

- (b) Daily appointment and engagement diary in respect of clients and patients:
 - (c) Provided that this clause shall not apply to general medical practitioners;
 - (d) Daily record of receipts, sales, payments, purchases and expenses; a single entry in respect of daily receipts, sales, purchases and different heads of expenses will suffice; and
 - (e) Vouchers of purchases and expenses.
- (4) Manufacturers (*with turnover exceeding Rs. 2.5 million*):

- (a) Serially numbered and dated cash-memo / invoice / receipt for each transaction of sale or receipt containing the following: -
 - (i) taxpayer's name or the name of his business, address, national tax number and sales tax registration number, if any;
 - (ii) the description, quantity and, value of goods sold;
 - (iii) where a single transaction exceeds Rs. 10,000 with the name and address of the customer;
- (b) Cash book and/or bank book;
- (c) Sales day book and sales ledger (where applicable);
- (d) Purchases day book and purchase ledger (where applicable);
- (e) General ledger;
- (f) Vouchers of purchases and expenses and where a single transaction exceeds Rs. 10,000 with the name and address of the payee; and
- (g) Stock register of stock-in-trade (major raw materials and finished goods) supported by gate in-ward and outward records and quarterly inventory of all items of stock-in-trade including work-in-process showing description, quantity and value.

¹[30A. Electronic tax register.- A person required to use an electronic tax register shall –

- (a) install the electronic tax register (ETR) within seven days of its authentication by Commissioner holding jurisdiction over such case and obtain a register identification number (RIN) for permanent affixture on the Electronic tax register;
- (b) use the electronic tax register to record only his own sales and ensure that each sale is made through it and print the receipt of each sale containing the information in accordance with sub-rules(3) and (4) of rule 29 and

¹ Inserted by SRO 895(I)/2008, dated 27.08.2008.

rule 30, and to deliver the original receipt to the purchaser;

- (c) in case of non availability for use of the electronic tax register, the sales may be recorded with the use of a substitute electronic tax register, duly authenticated by the Commissioner;
- (d) prepare a daily and a monthly Accounting report containing the information as prescribed in Chapter VII of these rules;
- (e) ensure that the electronic tax register operates correctly with particular regard to correct programming of the names of goods and services and the correct allocation of their tax rates;
- (f) promptly report any malfunctioning of the electronic tax register to the person responsible for its servicing;
- (g) on demand by an authorized person, produce the electronic tax register for inspection;
- (h) ensure the inspection of the electronic tax register before the authorized service management after six months;
- (i) keep copies of electronic tax register reports for a period of five years and produce the same for inspection by the Commissioner whenever required to do so;
- (j) safely keep the electronic tax register ledger in the electronic tax register's casing and produce it whenever required by the Commissioner to do so; and
- (k) ensure the inspection before further use of an electronic register which has been or is suspected to have been interfered or tempered with.]

31. Every taxpayer deriving income chargeable under the head income from salary, property, capital gains or other sources shall issue and maintain the following minimum documents and records: -

- (1) Taxpayers deriving income from Salary:
Salary certificate indicating the amount of salary and tax deducted there from.
- (2) Taxpayers deriving income from property:

- (a) Tenancy agreement, if executed;
 - (b) Tenancy termination agreement, if executed;
 - (c) Receipt for amount of rent received; and
 - (d) Evidence of deductions claimed in respect of premium paid to insure the building, local rate, tax, charge or cess, ground rent, profit/interest or share in rent on money borrowed, expenditure on collecting the rent, legal services and unpaid rent.
- (3) Taxpayers deriving income from capital gains:
- (a) Evidence of cost of acquiring the capital asset;
 - (b) Evidence of deduction for any other costs claimed; and
 - (c) Evidence in respect of consideration received on disposal of the capital asset.
- (4) Taxpayers deriving income from other sources:
- (i) Dividends:
Dividend warrants.
 - (ii) Royalty:
Royalty agreement.
 - (iii) Profit on debt:
 - i. Evidence and detail of profit yielding debt;
 - ii. Evidence of profit on debt and tax deducted thereon, like certificate in the prescribed form or bank account statement; and
 - iii. Evidence of Zakat deducted, if any.
 - (iv) Ground rent, rent from the sub-lease of land or building, income from the lease of any building together with plant or machinery and consideration for vacating the possession of a building or part thereof:
 - i. Lease agreement; and
 - ii. Lease termination agreement.

- (v) Annuity or Pension:
Evidence of amount received.
- (vi) Prize money on bond, winning from a raffle, lottery or cross word puzzle:
Evidence of income and tax deducted thereon, like certificate in the prescribed form.
- (vii) Provision, use or exploitation of property:
Agreement.
- (viii) Loan, advance, deposit or gift:
Evidence of mode of receipt of a loan, advance, deposit or gift i.e., by a crossed cheque or through a banking channel.
- (ix) General:
Evidence of deduction for any other expenditure claimed.

PART-III
**GENERAL INSTRUCTIONS ABOUT MAINTAINING BOOKS OF ACCOUNTS,
DOCUMENTS AND RECORDS**

32. General form of books of accounts, documents and records.- (1) The books of accounts, records and other documents required to be maintained by a taxpayer in accordance with this Chapter may be kept on electronic media, provided sufficient steps have been taken to ensure the sanctity and safe keeping of such accounts, documents and records.

(2) The books of accounts, documents and records required to be maintained by a company in accordance with this Chapter shall be maintained in accordance with international accounting standards and as required under the Companies Ordinance, 1984.

33. Books of account, documents and records to be kept at the specified place. – (1) The books of accounts, documents and records required to be maintained by a taxpayer in accordance with this Chapter shall be kept at the place where the taxpayer is carrying on the business or, where the business is carried on in more places than one, at the principal place of business or at each of such places if separate books of accounts are maintained in respect of each place.

(2) Where a person derives income from sources other than from business, the books of accounts, documents and records shall be kept at the person's place of residence or such other place as may be so declared by such person.

(3) The place or places where the books of accounts, documents and records are kept shall be clearly stated on the tax return form in the column requiring the details of the records maintained.

CHAPTER – VIII
RETURNS, EMPLOYER’S CERTIFICATE, WEALTH STATEMENT AND
STATEMENT TO BE FILED BY CERTAIN PERSONS

¹[34. **Return of income.-** (1) This rule shall apply to provide for the furnishing of returns of income.

(2) A return of income as required to be furnished under section 114 shall be in the form specified in:

- (a) Part-I (for companies);
- (b) Part-II (for salaried / non-salaried individuals and association of persons); and

of the Second Schedule to these rules.

(3) A return of income shall be verified in the manner specified in the form.

(4) A return of income shall be accompanied by the following, namely:-

- (a) applicable documents;
- (b) statements;
- (c) certificates; and
- (d) annexes;

as are specified in ²[] Part-VI of the Second Schedule.]

³[35. **Employer’s certificate in lieu of return of income.-** (1) This rule shall

¹ Substituted by S.R.O. 651(I)/2004, dated 30th July, 2004. The original rule 34 read as follows:

34. Return of income.- (1) This rule and the rule numbers 35 and 36 shall apply for the purposes of returns of income, certificate and wealth statement to be filed.

^A[(2) A return of income as required to be furnished by a person under section 114 shall be in the form specified in Part-I (for companies) and Part-II (for individuals and association of persons) of the Second Schedule to these rules.]

(3) A return of income shall be verified in the manner specified in the form.

^B[(4) A return of income shall be accompanied by such documents, statements, certificates and annexes as specified in Part VI of Second Schedule to these rules.]

^A Earlier sub-rule (2) was substituted by SRO 861(I)/2003, dated 1st November, 2003. The original sub-rule (2) read as follows:

“(2) A return of income as required to be furnished by a person under section 114 shall be in the form specified in Part I (for companies), II (for association of persons), III (for individuals), and IV (salary certificate) of the Second Schedule to these rules.”

^B Earlier sub-rule (4) was substituted by SRO 861(I)/2003, dated 1st November, 2003. The original sub-rule (4) read as follows:

“(4) A return of income shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance and these rules.”

² The words “the annexures to” omitted by S.R.O. 1032(I)/2006, dated 03.10.2006.

³ Substituted by S.R.O. 651(I)/2004, dated 30th July, 2004. The original rule 35 read as follows:

35. Employer’s certificate in lieu of return of income.- (1) This rule shall apply to provide for

apply to provide for the furnishing of an employer's certificate in lieu of return of income.

(2) An employer's certificate in lieu of return of income as required under section 115 shall be in the form specified in Part III of the Second Schedule.

(3) An employer's certificate in lieu of return of income shall be accompanied by the following, namely:-

- (a) applicable documents;
- (b) statements;
- (c) certificates; and
- (d) annexes;

as are specified in the annexures to Part VI of the Second Schedule.]

36. Wealth statement.- (1) This rule shall provide for the furnishing of a wealth statement.

(2) A wealth statement shall be –

- (a) in the form specified in Part ¹[IV] of the Second Schedule to these rules;
- (b) verified in the manner specified in the form; and
- (c) accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.

the furnishing of an employer's statement instead of furnishing a return of income.

(2) An employer's certificate that may be furnished by an employee instead of a return of income shall be –

- (a) in the form specified in Part ^A[III] of the Second Schedule;
- (b) verified in the manner specified in the form; and
- (c) accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance and these rules.

(3) A portion relating to certification of remuneration by employer shall be signed by employer or his designated officer, and portion relating to the calculation of tax and any other income shall be signed by the employee, as well. This certificate shall be filed signed both by employer or employee, on the specified portion as stated. Where employee has any other source of income, other than profit on debt, a return of income as prescribed under ^B[Part-III of the Second Schedule] shall be filed and salary income shall be supported by the certificate.

^A Earlier the figure "IV" was substituted by SRO 861(I)/2003 dated 1st November, 2003.

^B Earlier the words "Part III of the First Schedule" were substituted by the SRO 861(I)/2003 dated 1st November, 2003.

¹ The figure "V" substituted by the S.R.O. 861(I)/2003 dated 1st November, 2003.

37. Return to be furnished by a non-resident ship owner or charterer.-

(1) This rule shall apply for the purposes of sections 143, which provides for the furnishing of returns by non-resident ship owners or charterers.

(2) A return required to be furnished under section 143 shall be in the following form, namely:-

Name of ship	Name of owner/ Charter	Dates of arrival / departure.	Receipts for freight and passenger, cargo livestock etc. embarked from Pakistan.	Total freight earned for goods, services passengers embarked outside Pakistan	Total in respect freight received in Pakistan embarked outside Pakistan (whether covered by the tax treaty. Please specify).	Tax amount on earnings as Col:6.	Remarks whether containers charges and other charges separately shown in the Normal Return of income. If received by the agent or assigned to other Person, in that case rent/lease or assignment charges.	Challan No date of payment	Remarks
1	2	3	4	5	6	7	8	9	10

Authorised/Representative

Signature _____

Name _____

Designation _____

Seal _____

Date _____

(3) A return required to be furnished under section 143 shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.

(4) A return required to be furnished under section 143 may be furnished by any of the methods specified in rules 73 and 74.

38. Return to be furnished by a non-resident aircraft owner or charterer.-

(1) This rule shall apply for the purposes of sections 144, which provides for the furnishing of quarterly returns by non-resident aircraft owners or charterers.

(2) A return required to be furnished under section 144 shall be in the following form, namely:-

Name of Air-craft	Name of owner/ Charter	Dates of arrival.	Quarterly receipts for freight and passenger, cargo livestock etc.	Total freight earned for goods, services passengers embarked outside	Total in respect freight received in Pakistan embarked outside	Tax amount on earnings as Col:6.	Remarks whether containers charges and other charges separately	Challan No.& Date of payment	REMARKS
-------------------	------------------------	-------------------	--	--	--	----------------------------------	---	------------------------------	---------

			embarked from Pakistan.	Pakistan	Pakistan (whether covered by the tax treaty. Please specify.		shown in the Normal Return of income if received by the agent or assigned to other Person, in that case rent/lease or assignment charges.		
1	2	3	4	5	6	7	8	9	10

Authorised/Representative

Signature _____

Name _____

Designation _____

Seal _____

Date _____

(3) A return required to be furnished under section 144 shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance, these rules and circulars issued under the Ordinance.

(4) A return required to be furnished under section 144 may be furnished in any of the methods specified in rules 73 and 74.

39. Statement in lieu of Return of income.- (1) Where in lieu of Return of income statement is required to be filed namely incomes covered by sections 5,6 and 7 or where tax deduction is to be taken as a final discharge of tax liability u/s 169 a statement in the prescribed form shall be filed as prescribed in Part ¹[IV] of the Second Schedule to the Rules.

(2) Where a taxpayer has income from a source which does not form part of total income and also income under any head of income given in section 11 (except salary), Return is specifically required to be filed on a prescribed statement as well as shall be filed.

¹ The figure "V" substituted by S.R.O. 1032(I)/2006, dated 03.10.2006. Earlier the figure "VI" was substituted by the S.R.O. 861(I)/2003 dated 1st November, 2003.

**CHAPTER – IX
CERTIFICATES, STATEMENTS AND
PROCEDURE FOR PAYMENT OF ADVANCE TAX**

**PART I
SECTION 159 CERTIFICATE**

40. Exemption or lower rate certificate u/s 159.- (1) An application for a certificate under sub-section (1) of section 159 shall be made in the form specified in Part-VII of the First Schedule to these rules.

(2) A certificate issued by the Commissioner under sub-section (1) of section 159 shall be in the form specified in Part VIII of the First Schedule to these rules.

¹**[PART II
Collection or Deduction of Tax at Source**

¹ Substituted by S.R.O. 641(I)/2005, dated 27.06.2005. The original Part II read as follows: -

**“PART II
SALARY**

**Division I
Deduction of Tax**

41. Tax deducted from salary. (1) Subject to sub-rule (2), every employer shall deduct tax from a payment of salary at the rate specified in section 149 read with in the First Schedule to the Income Tax Ordinance, 2001.

(2) The Commissioner may, upon application in writing by an employer (other than the Government) and notwithstanding anything contained in these rules, permit an employer to pay tax deducted from salary paid to employees in a lump sum for each employee every month based on the average amount of tax deductible every month from such income and to furnish a reconciliation statement at the end of the financial year in the prescribed form sub-rule 6.

(3) Where an employer has been granted permission under sub-rule (1), the employer shall –

- (a) compute the tax due on the income chargeable under the head “Salary” for each employee and make any adjustments as necessary in the deduction from salary for the month of June; and
- (b) furnish a reconciliation statement to the Commissioner in the prescribed form for each employee within fifteen days after the end of the financial year.

(4) Where an employee leaves employment before the end of the financial year, the adjustment referred to in clause (a) of sub-rule (3) shall be made, and the statement referred to in clause (b) of sub-rule (3) shall be furnished, within fifteen days after termination of the employee’s employment.

(5) Where an employer ceases to carry on business in a financial year, the adjustment referred to in clause (a) of sub-rule (3) shall be made, and the statement referred to in clause (b) of sub-rule (3) shall be furnished prior to ceasing business.

(6) The adjustments referred to in sub-rule (3) shall be made for each individual employee and any excess recovered from one employee should not be adjusted against any short recovery from another employee.

(7) A reconciliation statement shall be in the following form, namely:-

Reconciliation Statement of Tax Deducted from Salary for the year Ended 30th June, 20 _____

S. No.	Name of Employee	National Number	Tax	Designation	Tax deducted from July to May	Tax deducted during June	Total tax deducted.
1	2	3		4	5	6	7

**Division II
Payment of Deducted Tax**

42. Payment of tax deducted.- (1) All amounts deducted under section 149 by, or on behalf of, the Government shall be paid to the credit of the Federal Government on the day the amount was collected or deducted.

(2) Except where sub-rule (1) or (5) applies, all amounts deducted under section 149 in a month shall be paid to the credit of the Federal Government by remittance to the Government Treasury, an authorised branch of the State Bank of Pakistan or the National Bank of Pakistan within 15 days from the end of the month.

(3) Where the annual salary paid by an employer to its employees for a tax year is estimated to be less than 300,000 rupees per employee, the employer may apply to the Commissioner for permission to pay tax deducted under section 149 on a quarterly basis, provided the quarterly returns are regularly filed.

(4) An application under sub-rule (3) shall be made to the Commissioner in writing –

- (a) specifying the reasons for the application;
- (b) number of employees with less than 300,000 income; and
- (c) total estimated tax deduction covered by such deferral of tax.
- (5) Where the Commissioner grants an application under sub-rule (4), all amounts deducted under section 149 in a quarter shall be paid to the credit of the Federal Government by remittance to the Government Treasury, an authorised branch of the State Bank of Pakistan, or the National Bank of Pakistan –
- (a) for the quarter ending on the 30th day of September, by the 15th day of October;
- (b) for the quarter ending on the 31st day of December, by the 15th day of January;
- (c) for the quarter ending on the 31st day of March, by the 15th day of April; and
- (d) for the quarter ending on the 30th day of June, by 23rd day of June.
- (6) The amount paid by 23rd day of June, for the quarter ending the 30th day of June shall be based on the amount paid for the quarter ending the 31st day of March and the employer shall make an adjustment based on actual salary paid for the quarter by the 31st day of July next following.
- (7) The payment of any amount to which this rule applies shall be accompanied by an income tax challan.
- (8) Blank copies of income tax challans may be obtained from the Commissioner.
- (9) The prescribed income tax authorities for the purposes of submission of original copies of income tax challans under this rule shall be specified by the Central Board of Revenue through open circular from time to time.

Division III Employer's Certificate

^A[43. **Certificate of deduction of tax from salary.** - (1) An employer shall issue to every employee employed by the employer in a financial year a certificate of deduction of tax from salary in the form specified in Part-III of Second Schedule to these rules within sixty days after the end of the employee's tax year.

(2) Where an employee leaves employment before the end of the financial year, the employer shall issue to the employee a certificate of deduction of tax from salary for the period of employment in the year within seven days after termination of the employee's employment.

(3) An employer who ceases to carry on business in a financial year shall issue a certificate of deduction of tax from salary to each employee prior to ceasing business.

(4) An employer who fails to issue a certificate of deduction of tax from salary as required under sub-rules (1), (2) or (3) shall commit an offence punishable on conviction under clause (c) of sub-section (1) of section 191.

(5) Where a certificate of deduction of tax from salary has been lost, stolen or destroyed, the recipient of the certificate may request, in writing, that the issuer of the certificate issue a duplicate certificate.

(6) Where a request has been made under sub-rule (5), the issuer of the certificate shall comply with the request and the certificate so issued shall be clearly marked "duplicate".

(7) The certificate of deduction of tax issued by an employer to an employee shall be treated an "Employer's Certificate in lieu of Return of Income" for the purposes of rule 35.]

^A Earlier Rule 43 substituted by S.R.O. 651(I)/2004, dated 30th July, 2004.

^B[]

^B Earlier Rule 44 omitted by S.R.O. 651(I)/2004, dated 30th July, 2004.

^C[]

^C Earlier Rule 45 omitted by S.R.O. 651(I)/2004 dated 30th July, 2004.

^D[46. **Certificate issuing authorities** – (1) An employer's certificate in lieu of return of income referred to in rule 43 shall, in the case of a Government employee, be prepared and issued to the employee by-

Division I Employer's Certificate

¹[]

-
- (a) civil audit officers for all gazetted officers and others who draw their pay from audit offices on separate bills and also for all pensioners who draw their pensions from audit offices;
 - (b) chief accounts officer, Ministry of Foreign Affairs, for all gazetted officers and others in the employment of the said Ministry;
 - (c) treasury officers for all gazetted officers and others who draw their pay from treasuries on separate bills without countersignature and also for all pensioners who draw their pensions from treasuries;
 - (d) heads of civil or military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office;
 - (e) forest disbursing officers and Public Works Department disbursing officers in cases where direct payment from treasuries is not made, for themselves and their establishments;
 - (f) head postmasters for,--
 - (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them;
 - (ii) supervising and controlling gazetted officers of whose headquarters post offices they are in-charge; and
 - (iii) pensioners drawing their pensions through post offices;
 - (g) head record clerks or account officer railway mail service, for themselves and all the staff whose pay is drawn in their establishment pay bills; and
 - (h) the disbursing officers in the case of the administrative and audit officers;
 - (i) controllers of military accounts (including divisional military supply, marine and field controllers) for all gazetted military officers under their audit;
 - (j) disbursing officers in the military works department for themselves and their establishments; or
 - (k) chief accounts officers or chief auditor of railways concerned for all railway employees under their audit.
- (2) An employer's certificate in lieu of return of income referred to in rule 43 shall, in any other case, be prepared and issued to the employee by,--
- (a) the designated officer of the department under specific order,
 - (b) secretary of company;
 - (c) accounts officer authorized in this behalf for payment of salary;
 - (d) managing member or partner of an association of persons; or employer; and"

^D Earlier Substituted by S.R.O. 651(I)/2004, dated 30th July, 2004.

¹ Omitted by SRO 1062(I)/2007, dated 27.10.2007. The omitted Rule 41 read as follows:

"41. Certificate of deduction of tax from salary.- (1) As required under sub-section (1) of section 164, any person responsible for deducting tax from salary under section 149 shall issue a certificate to the person from whom tax has been deducted, in the form as set out in Part III of the Second Schedule to these rules, within forty-five days after the end of the financial year.

(2) Where the employment of an employee ceases for any reason before the end of the financial year, the certificate under sub-rule (1) shall be issued for the period of employment in that year within seven days of the ceasing of the employment or at the time of making payment of final settlement whichever is later.

Division II
Certificate for Collection or Deduction of Tax other than salary

42. Certificate of collection or deduction of tax ¹ [].- (1) As required under sub-section (1) of section 164, any person responsible for-

- (a) collecting tax under Division II of Part V of Chapter X of the Ordinance;
- (b) deducting tax from a payment under Division III of Part V of Chapter X of the Ordinance, except in the case of salary;
- (c) collecting or deducting tax under Chapter XII of the Ordinance; or
- (d) deducting tax under the Sixth Schedule to the Ordinance,

shall issue a certificate to the person from whom tax has been collected or deducted, in the form as set out in Part VII of the Second Schedule to these rules, within fifteen days after the end of the financial year or discontinuation of business etc.

(2) Where the person from whom tax has been collected or deducted requests for the issuance of the certificate before the end of the financial year, the certificate under sub-rule (1) shall be issued for the period in that year within seven days of the request made.

(3) Where the certificate issued under sub-rule (1) or sub-rule (2) has been lost, stolen or destroyed the recipient of the certificate may request, in writing, to the issuer of the certificate to issue a duplicate thereof.

(4) Where a request has been made under sub-rule (3), the issuer of the certificate shall comply with the request and the certificate so issued shall be clearly marked "duplicate".

(5) The certificate issued under sub-rule (1), (2) or sub-rule (3) shall be in duplicate and serially numbered.

(3) Where the certificate issued under sub-rule (1) or (2) has been lost, stolen or destroyed the recipient of the certificate may request, in writing, to the issuer of the certificate to issue a duplicate thereof.

(4) Where a request has been made under sub-rule (3), the issuer of the certificate shall comply with the request and the certificate so issued shall be clearly marked "duplicate".

(5) The certificate issued under sub-rules (1), (2) or sub-rule (3) shall be in duplicate and serially numbered."

¹ The words "(other than salary)" omitted by S.R.O. 1062(I)/2007, dated 27.10.2007.

Division III
Payment of Tax Collected or Deducted

43. Payment of tax collected or deducted.- As required under section 160 and under the Sixth Schedule to the Ordinance, the tax collected or deducted under Division II or Division III of Part V of Chapter X of the Ordinance, Chapter XII of the Ordinance or Sixth Schedule to the Ordinance shall be paid to the Commissioner by way of credit to the Federal Government,-

- (a) where the tax has been collected or deducted by the Federal Government or a Provincial Government on the day the tax was collected or deducted; or
- (b) where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each fortnight.

Division IV
Annual and ¹[Monthly] Statements of Tax Collected or Deducted

44. Annual statement of tax collected or deducted.- (1) An annual statement required to be furnished under sub-section (1) of section 165 for a financial year shall be in the form as set out in Part VIII and Part IX of the Second Schedule to these rules.

²[(2) Pursuant to sub-section (2) of section 165, a person responsible for collecting or deducting tax under Division II or Division III of Part V of Chapter X of the Ordinance or under Chapter XII of the Ordinance shall furnish a monthly statement within ³[twenty] days of the end of each month as set out in Part X of the Second Schedule to these rules.]

(3) The statement referred to in sub-rule (2) shall be accompanied by the evidence of deposit of tax collected or deducted to the credit of the Federal Government.

¹ The word "Quarterly" substituted by S.R.O. 1032(I)/2006, dated 03.10.2006.

² Substituted by SRO 790(I)/206 dated 3rd August, 2006. The substituted sub-rule (2) read as under:
"(2) Pursuant to sub-section (2) of section 165, a person responsible for collecting or deducting tax under Division II or Division III of Part V of Chapter X of the Ordinance or under Chapter XII of the Ordinance shall furnish a quarterly statement for each period of three months ending on the 30th day of September, 31st day of December, 31st day of March and 30th day of June, within fifteen days of the end of the said period in the form as set out in Part X of the Second Schedule to these rules."

³ The word "ten" substituted by SRO 695(I)/2008 dated 26.06.2008. Earlier the word "fifteen" was substituted by SRO 353(I)/2008, dated 03.04.2008.

(4) A person required to furnish the statements under sub-rule (1) or (2) shall, wherever required by the Commissioner, furnish a reconciliation of the amounts mentioned in the aforesaid annual and ¹[monthly] statements with the amounts mentioned in the return of income, statements, related annexes and other documents submitted from time to time.

45. Statement of tax deducted under the Sixth Schedule to the Ordinance.- The statement required to be furnished under sub-clause (b) of clause 11 of Part II of the Sixth Schedule to the Ordinance for a financial year shall be in the form as set out in Part XI of the Second Schedule to these rules.

²[]

³[]

¹ The word "quarterly" substituted by S.R.O. 1032(I)/2006, dated 03.10.2006.

² Omitted due to substitution by S.R.O. 651(I)/2004, dated 30th July, 2004.

³ Omitted by S.R.O. 641(I)/2005, dated 27.06.2005. The omitted Part III read as follows: -

**"PART III
AMOUNTS SUBJECT TO ADVANCE TAX
(OTHER THAN SALARY)**

**Division I
Collection or Deduction of Tax**

47. Collection or deduction of tax.- Every person obliged under the Ordinance to collect tax from an amount or deduct tax from a payment shall collect or deduct the tax as specified in the Ordinance.

48. Certificate of collection or deduction.- (1) This rule applies for the purposes of sub-section (1) of section 164, which obliges a person –

- (a) collecting tax under Division II of Part V of Chapter X of the Ordinance;
- (b) deducting tax from a payment under Division III of Part V of Chapter X of the Ordinance except in the case of salary;
- (c) collecting or deducting tax under Chapter XII; or

(2) deducting tax under the Sixth Schedule, to issue a certificate as specified in rule 50 to the person from whom tax has been collected or to whom the payment has been made.

(3) A certificate required to be furnished under sub-section (1) of section 164 (other than in respect of the deduction of tax from salary and under sub-rule (2)) shall be in the form specified under rules in this Division.

(4) Where a certificate issued under sub-section (1) of section 164 has been lost, stolen or destroyed, the recipient of the certificate may request, in writing, that the issuer of the certificate issue a duplicate certificate.

(5) Where a request has been made under sub-rule (5), the issuer of the certificate shall comply with the request and the certificate so issued shall be clearly marked "duplicate".

49. Certificate of collection / deduction of tax at source.- Certificate u/s 164 to issue to the recipient payee or to the person who would receive credit for such tax deduction/ collection. The certificate has to be serially numbered and issued in duplicate to the person

Certificate of Collection or Deduction of Tax

S. No. _____ Original/ Duplicate/ Triplicate Date of Issue _____

Certified that a sum of Rs _____ (Amount of tax collected/ deducted in figures)
(_____ (Amount in words)

on account income tax
has been collected/
deducted from

(Name & Address of the person whom tax collected/ deducted)

holding National Tax No. _____ (if any) on _____
 (Date of collection/ deduction) under section* _____ (Specify section of
 Income Tax Ordinance, 2001) on account of* _____ (Specify nature) vide
 _____ (Particulars of LC, contract etc) on the value/ amount of
 _____ (Gross amount on which tax collected/ deducted in the matter of
 collection of tax u/s 234, 235 and 236)
 Date(s) of payment for which
 tax deducted/ prior to which
 deduction relate to/ prior to which
 tax deposit relate to _____ (Amount
 in words)

This is to further certify that
 the tax collected/deducted
 has been deposited in the _____ (Main)
 of _____
 at _____ (City)
 on _____ (Date of deposit)

vide challan/ treasury/ Voucher
 No booked/ instrument entries through
 (MAG, CNA etc, PI. Specify A/C No)
 in the Federal Government/
 Income Tax Head of account.

Company/ office etc. collecting/ deducting the tax

Name _____
 Address _____
 NTN (if any) _____

Signature _____
 Name of authorised person _____
 Date _____ Seal _____ Designation _____

(Key on the Back Page)
 *Section on account of

148	Import of goods.	154(1)	Realisation of foreign exchange proceeds on account of export of goods.
150	Dividend		
151	Profit on debt.	154(2)	Realisation of foreign exchange proceeds on account of indenting commission.
152(1)	Royalty or fees for technical services paid to non-resident.		
152(2)	Other payments (specify) to non-resident person excluding those covered u/s 152(1), 149, 150, 153, 155 and 156.	154(3)	Realisation of the proceeds on account of sale of goods to an exporters under an inland back-to-back letter of credit.
		155	Rent of immovable property etc.

153(1)	Sale of goods/ rendering of services/ execution of contract by a resident person.	156	Prize on a prize bond, winnings from a raffle, lottery or cross word puzzle.
153(3)	Execution of a turnkey contract; a contract or sub-contract for design, construction or supply of plant and equipment under a power project; a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for the supply of supervisory activities in relation to such project; or any other contract for construction or services rendered, other than a contract to which section 152 applies; by a non-resident person.	233	Brokerage or commission
		234	Alongwith motor vehicle tax.
		235	Electricity consumption
		236	Telephone users.

Division II
Payment of Tax Collected or Deducted

50. Payment of tax collected or deducted.- (1) This rule applies for the purposes of section 160, which provides for –

- (a) the payment of tax collected under Division II of Part V of Chapter X of the Ordinance or deducted under Division III of Part V of Chapter X or Chapter XII of the Ordinance;
- (b) the payment of tax collected or deducted under Chapter XII of the Ordinance; and
- (2) the payment of tax deducted under the Sixth Schedule to the Ordinance.
- (3) All amounts to which this rule applies that have been collected or deducted by, or on behalf of, the Government shall be paid to the credit of the Federal Government on the day the amount was collected or deducted.
- (4) All amounts to which this rule applies (other than where sub-rule (2) applies) that have been collected or deducted by a person shall be paid to the credit of the Federal Government by remittance to the Government Treasury, an authorised branch of the State Bank of Pakistan or the National Bank of Pakistan within one week from the date the amount was collected or deducted.
- (5) The payment of any amount to which sub-rule (2) applies shall be accompanied by an income tax challan and the statement in respect of sub-rule (2) as under:-

STATEMENT OF DEDUCTION MADE FROM PAYMENT OF CONTRIBUTIONS TO AN APPROVED SUPERANNUATION FUND

In case where the trustees of an approved superannuation fund repay any contribution made by the employer to an employee during his lifetime but not at or in connection with the termination of his employment, or in lieu or in commutation of an annuity, they shall forthwith send to the a statement giving the following particulars, namely.-

Name of the Employee	Address	National Tax Number	The period for which the employer has contributed to the superannuation fund.	The amount of contributions repaid.		The average of deduction of income tax during the preceding three years.	Amount of income tax deducted on repayment.	Date of deposit of tax in government treasury.	Treasury Challan No.
				Principal	Interest				
1	2	3	4	5	6	7	8	9	10

- (6) Blank copies of income tax challans may be obtained from the Commissioner.
- (7) The prescribed income tax authorities for the purposes of submission of original

copies of income tax challans under this rule shall be specified by the Central Board of Revenue through open circular from time to time.

Division III
Quarterly, Six Monthly and Annual Statements
of Tax collected or Deducted

51. Section 165 statement, related forms and the time-frame.- (1) This rule applies for the purposes of section 165, which provides for the furnishing of statements by persons –

- (a) collecting tax under Division II of Part V of Chapter X of the Ordinance or deducting tax under Division III of Part V of Chapter X of the Ordinance; and
 - (b) collecting or deducting tax under Chapter XII of the Ordinance; or
- (2) An annual statement required to be furnished under sub-section (1) of section 165 for a financial year shall be –

- (a) in the form specified in the following rules; and
 - (b) furnished within two months after the end of the year.
- (3) Pursuant to sub-section (2) of section 165 and in addition to the annual statement referred to in sub-rule (2), a person required to collect tax under section ³[236, or deduct ³[or collect] tax under sections 149, 151, 152, 153, 154, ³[156A, 233 or 233A] shall furnish a statement for each period of three months ending on the 30th day of September, 31st day of December, 31st day of March and 30th day of June, within 15 days of the end of the period ³[and a monthly statement under rule 66A within seven days of the end of each month].

(4) Pursuant to sub-section (2) of section 165 and in addition to the annual statement referred to in sub-rule (2), the Collector of Customs required to collect tax under section 148 shall furnish a statement for each period of six months ending on the 31st day of December and 30th day of June, within 15 days of the end of the period.

(5) In case of dividend issued/ paid by the relevant company a statement in the prescribed form shall be furnished within 60 days from declaration.

- (6) Where –
- (a) a person is required to furnish both quarterly and annual statements in relation to tax collected or deducted; or
 - (b) a person is required to furnish both six monthly and annual statements in relation to tax collected or deducted,

the annual statement shall include a reconciliation of the total amount paid, the total tax deducted or collected, the amount where tax was not deducted or collected owing to the application of an exemption certificate or where provision of the relevant section for deduction or collection was not applicable or due to the amount being lower than threshold, tax was not deducted should be added as part of the statement.

^A[(7) The Commissioner may, on sufficient cause being shown, extend the date for the delivery of any statement so, however, that no extension of time for a period or periods amounting in all to more than fifteen days from the date specified in sub-rules (1), (2), (3), (4) and (5) shall be allowed.]

^A Earlier added by S.R.O. 590(I)/2004 dated 7th July, 2004

51A. ^B[Annual] statement under section 165 read with section 149 regarding salary during the financial year.- A return under section 165 shall be furnished by every person responsible for paying income chargeable under the head “Salary”, where the income so paid by him to any person exceeds the maximum taxable limit, to the Commissioner having jurisdiction to such recipients, in the following form and shall be verified in the manner indicated therein, namely:-

^B Earlier the word “Quarterly” substituted by S.R.O. 590(I)/2004 dated 7th July, 2004.

**Statement under section 165 read with section 149 of the
Income Tax Ordinance, 2001 for the year
From 1st July, _____ to 30th June _____**

S. No	Name of Employee	National Tax Number	Address	Appointment or nature of appointment	Pay, wages or other remuneration including leave pay, payment in lieu of leave, overtime payment, bonus, commission fees, gratuity or work condition supplement (such as unpleasant or dangerous working conditions)	Perquisites whether convertible to money or not	Amount of any allowance including cost of living, subsistence rent, utilities, education, entertainment or travel allowance, but excluding any allowance solely expended in the performance of the employee's duties of employment	Amount of any expenditure incurred by an employee that is paid or reimbursed by the employer, other than expenditure incurred on behalf of the employer in the performance of the employee's duties of employment.
1	2	3	4	5	6	7	8	9

Amount of any profits in lieu of or in addition to, salary or wages including any amount received.					Any pension or annuity, or any supplement to a pension or annuity.	Any amount chargeable to tax u/s 14 on account of employee share's scheme
As consideration for a person's agreement to enter into an employment relationship.	As consideration for an employee's agreement to any conditions of employment or any changes to the employee's conditions of employment.	On termination of employment, whether paid voluntarily or under an agreement, including any compensation for redundancy or loss of employment and golden handshake payments.	From a provident or other fund, to the extent to which the amount is not a repayment of contributions made by the employee to the fund in respect of which the employee was not entitled to a deduction.	As consideration for an employee's agreement to a restrictive covenant in respect of any past, present or prospective employment.		
10	11	12	13	14	15	16

Remuneration paid by employer or domestic and personal services provided to the employee	Value of rent free accommodation or any concession in rent free accommodation provided by the employer on account of			Utilities	Medical hospitalization fees, expenses paid.	
	Rent free unfurnished accommodation	Rent free furnished accommodation	Accommodation hired by employee with rent payable by employer			Accommodation provided at a concessional rate.
17	18	19	20	21	22	23

Value of free conveyance provided by the employer			Value of free of concessional passage provided by the employer	Employer's contribution.	
Conveyance provided exclusively for personal or private use.	Conveyance used partly for personal and partly for business purpose.	Conveyance used exclusively for business purposes.		Recognized provided fund	Recognized superannuation fund
24	25	26	27	28	29

Interest credited to employer's account in a recognized provided/ superannuation fund	Value of any benefit or annuity provided by the employer free of cost or at a concessional rate, or any other sum not included in the preceding columns such a food-free or at concessional rate.	Amount but not paid given full particulars with due date and period for which payable.	Total
30	31	32	33

Amount liable to tax under the Income Tax Ordinance, 2001.	Contribution to		Contribution to provident or superannuation fund, life insurance, premium, other investments	Taxable income	Tax payable
	Benevolent fund	Group insurance			
34	35	36	37	38	39

Tax deducted and deposited to credit of Federal Government.	Date on which deposited.	Treasury Challan No.	Remarks.
40	41	42	43

I _____, certify that the above statement contains a complete list of the total amount paid to

- (i) all person who were receiving or to whom the said amount was due on the 30th day of June, 20____.
- (ii) all persons form whose salaries any tax was deducted during the year ended on the 30th June, 20____, and that all the particulars furnished above are correct.

Date: _____

Signature _____
Designation _____

°[51B. Quarterly statement under section 165 read with section 149 regarding salary.– A statement under section 165 read with section 149 thereof, shall be furnished by every person responsible for paying income chargeable under the head "Salary", where the income so paid by him to any person exceeds the maximum taxable limit, to the Commissioner having jurisdiction to such recipients, in the following form and shall be verified in the manner indicated therein, namely:-

° Earlier inserted by S.R.O. 590(I)/2004 dated 7th July, 2004.

QUARTERLY STATEMENT OF DEDUCTION OF TAX ON INCOME CHARGEABLE UNDER THE HEAD "SALARY"

Name and address of employer _____

National Tax Number of employer _____

Statement for the quarter ending _____.

S. No.	Name of the employee.	National Tax Number.	Appointment or nature of employment.	Total amount of salary, wages, annuities, pension, gratuity, fees, commission and allowances of all kinds, perquisites, utilities, etc.	Net amount on which tax has been deducted.	Amount of tax deducted.		Date on which deposited to the credit of Government	Challan No.	Remarks.
						During the month	Up to and including the month			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

I, _____, being the person responsible for paying the salary shown in the above statement, do hereby declare that the above statement is complete and that the particulars given therein are, correct.

Date: _____

Signature: _____

Name of person responsible for paying the salary (if not the employer): _____

Note:-

- The total amount of salary, the net amount on which tax has been deducted and the amount of tax deducted from the beginning of the financial year or from such month after the 1st day of July as the employee entered the service of the employer should be shown.
- In the case of an employee who has left the service of the employer progressive totals of the amount paid, etc., and the tax deducted should be shown up to the last month of the each quarter.

3. The address of the former employer of a new employee and the address of the new employer of an outgoing employee shall be given in the remarks column of the above statement wherever practicable.]

52. Annual statements of tax deducted from dividends.- The six monthly and annual statement to be furnished under section 165 by a resident company deduct tax from dividends paid shall be in the following form and verified in the manner indicated therein, namely:-

**ANNUAL STATEMENT OF TAX COLLECTED OR DEDUCTED UNDER SECTION 150 OF THE
INCOME TAX ORDINANCE, 2001
FOR YEAR ENDING 30TH JUNE, 200 _____**

Name of the company _____
Address _____

National Tax Number

S. No	Name of the shareholder	Address	National Tax number	Number and description of share held by the share-holder	Date of declaration of dividends / Bonus shares	Nature of dividends / [bonus shares] final / interim
1	2	3	4	5	6	7

Amount of dividend [bonus shares]	Amount of tax deducted	Date of deposit to government treasury	Treasury challan No.	Remarks in case no or low tax is deducted (Please specify the details of the recipient, reasons for non deduction or low tax with amount paid.
8	9	10	11	12

I, the Principal Officer of the Company, hereby certify that the above statement contains a complete list of :-

- (iii) the resident, non-resident shareholders which are companies and to whom a dividend was distributed.
- (iv) Other resident/non-resident shareholders of the company to whom a dividend or aggregate dividend exceeding Rs.10,000 was or were distributed during the period.

Signature of the Principal Officer _____
Name _____

(2) The annual statements required to be furnished under sub-clause (1) shall be delivered to the Commissioner with responsibility for assessing the company and any other officer authorized in this behalf by the Central Board of Revenue.

53. (1) Quarterly and annual statements of tax deducted from profit on Bonds, Certificates, Debentures, Securities, or Instruments.- The quarterly and annual statements to be furnished under section 165 by a person deducting tax under clause (c) ³[or (d)] of sub-section (1) of section 151 from profit paid by the person shall be in the following form, namely:-

**QUARTERLY/ANNUAL STATEMENT OF DEDUCTION OF TAX UNDER SECTION 151(1)(c) ³[or
(d)] OF THE INCOME TAX ORDINANCE, 2001
FOR YEAR ENDED 30TH JUNE, 200 _____ /FOR QUARTER ENDED _____**

Nature of payment.	Name of recipient	Gross amount paid after zakat but before deduction of tax (see section 151)	Tax deducted and deposited.	Date of deposit of tax into Government Treasury.	Treasury Challan No.	Any other mode of transfer of tax deduction to the income tax head of account maintained in the designated bank. Please specify and give details.	Remarks in case no tax or low tax is deducted (Please specify the details of the recipient, reasons for non deduction or low deduction of tax with amount paid.
1	2	3	4	5	6	7	8

Bonds
 Certificates
 Debentures
 Securities
 Other instruments.

 Name of the company/Bank/Office making payment

Signature _____
 Name & Designation _____
 Address _____
 Date _____

National Tax No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

54. Quarterly and annual statements of tax deducted from profit on debt, brokerage, commission or professional fees.- (1)The quarterly and annual statements to be furnished under section 165:-

- (a) by a person deducting tax under clause (a) or (b) of sub-section (1) of section 151 from profit on debt paid by the person;
- (b) by a person deducting tax under section 233 from brokerage or commission paid by the person;
- (c) by or on behalf of Government, a local authority, public company (including a banking company), a foreign consultant or consortium deducting tax under section 152 from professional fees, shall be in the following form and verified in the manner indicated therein, namely:-

55. QUARTERLY / ANNUAL STATEMENT OF DEDUCTION OF TAX UNDER SECTION 151(1)(b) or (c), 152 or 233 OF THE INCOME TAX ORDINANCE 2001.-
FOR YEAR ENDED 30TH JUNE 20-__ /FOR QUARTER ENDED ____

Name of the payer _____

Address _____

National Tax Number _____

S. No	Name of the payee	Address	National Tax Number	Whether payee is resident/ non-resident	Date of payment	Profit on debt
1	2	3	4	5	6	7

Nature of payment	Professional fees	Total amount	Date of deposit to Government	Treasury Challan	Remarks in case no tax or low tax is deducted (Please specify the details of the recipient, reasons for non deduction or low deduction of tax with amount paid & names of person(s)).
Brokerage	Commission Agent				
8	9	10	11	12	13 14

I, _____ of _____ hereby certify that the above statement contains a complete list of persons to whom profit on debt /brokerage/ commission/ professional fee for the year/quarter months ended on _____.

Signature _____
Name _____
Designation _____

State name of Government, local authority, public company, foreign contractor, consultant or consortium.

(2) The payment exceeding the monetary limits for which statement is required to be filed under sub-rule (1) shall be:-

- (i) in the case of a non-resident person _____ Nil
- (ii) in the case of a resident person
 - (a) where the amounts paid are in the nature of profit on debt Rs.1,000; and
 - (b) where amounts paid are other than profit on debt Rs.5,000.

56. Statement under section 153 regarding deduction of tax made from contractors, suppliers etc. – Any person making deduction in accordance with the provisions of Section 153 shall by the fifteenth day of each quarter send to the Income Tax Authorities specified under rule _____ a quarterly statement in respect of payment made by him during the preceding quarter in the following form, verified in the manner indicated therein, namely:-

**STATEMENT OF DEDUCTION OF TAX MADE UNDER SECTION 153 OF INCOME TAX
ORDINANCE, 2001**

Name of the recipient	Address	National Number	Tax	Nature of payment	Contract order No.	Date of payment	Total amount payable before deduction of tax
1	2	3	4	5	6	7	

Total amount payable before deduction of tax	Amount paid after deduction of tax	Income tax deducted and deposited	Date of deposit of tax to government treasury	Treasury Challan No.	Remarks if any amount paid without deducting tax or low rate mentioning amounts	
7	8	9	10	11	12	13

57. Quarterly and annual statements of tax deducted from rent of immovable property .- The quarterly and annual statements to be furnished under section 165 by a person deducting tax under section 155 from payments of rent of immovable property shall be in the following form, namely:-

**QUARTERLY /ANNUAL STATEMENT OF DEDUCTION OF TAX UNDER SECTION 155 OF THE
INCOME TAX ORDINANCE 2001
FOR THE YEAR ENDED 30TH JUNE 20__ /FOR THE QUARTER ENDED ____**

S. No.	Name of recipient	Address	NTN	Address of property	Amount paid before deduction of tax.	Amount paid after deduction of tax.	Tax deducted and deposited treasury Challan No. & date.	Dates of deposit/ transfer through Bank to the NBP/ SBP in federal govt. treasury.	Remarks in case no/ low tax is deducted (Please specify the details of the recipient, reasons for non deduction or low deduction of tax with amount paid.
1	2	3	4	5	6	7	8	9	10

Name of officer making payment _____ Signature _____
Address: _____ Name and Designation _____
NTN: _____ Date: _____

58. Quarterly and annual statements of tax deducted from payments to non-resident persons .- The quarterly and annual statements to be furnished under section 165 by a person deducting tax under section 152 from a payment made by the person to a non-resident person shall be in the following form and verified in the manner indicated therein, namely:-

**QUARTERLY/ANNUAL STATEMENT OF DEDUCTION OF TAX UNDER SECTION 152 OF THE
INCOME TAX ORDINANCE, 2001
FOR YEAR ENDED 30TH JUNE 20__ /FOR QUARTER ENDED ____**

Name and address of the non-resident to whom payment is made.	Nature of payment.	Dates of payment	Total amount paid	Challan No.	Tax deducted and deposited	Date of deposit to government treasury	Treasury Challan No.	Remarks in case no tax or low tax is deducted (Please specify the details of the recipient, reasons for non/ low deduction of tax with amount paid.
1	2	3	4	5	6	7	8	9

I _____, hereby certify that the above statement contains a complete list of persons from whom tax was deductible under section 152 of the Income Tax Ordinance, 2001), during the year/quarter ending on ____ 200 ____.

Name and Address _____ Signature _____
Date _____ Designation _____

59. Annual statement of tax deducted from certain export payments.- The annual statement to be furnished under section 165 by a person deducting tax under sub-sections (1) and (2) of section 154 in respect of exporters shall be in the following form and verified in the manner indicated therein, namely:-

**ANNUAL STATEMENT OF DEDUCTION OF TAX UNDER SECTION 154 OF THE INCOME TAX
ORDINANCE, 2001
FOR YEAR ENDED 30TH JUNE, 20__ /FOR THE QUARTER ENDED ____**

S. No.	Name and address of exporter	National tax number	Description of items exported	Amount realized In foreign exchange	Date of Payment	Total Amount (in Rs) before deduction of tax	Tax Deducted and deposited challan no.	Date of deposit in Govt. Treasury
1	2	3	4	5	6	7	8	9

I _____ hereby certify that the above statements contains a complete list of persons from whom tax was deductible under section 156 of the Income Tax Ordinance, 2001 during the year ended 30th June 20__.

Name of the payer _____ Signature _____
 Address _____ Designation _____
 NTN _____

62. Six monthly and annual statements of tax collected .- The six monthly and annual statements to be furnished under section 165 by the Collector of Customs collecting tax under section 148 shall be in the following form and verified in the manner indicated therein, namely:-

**SIX MONTHLY/ANNUAL STATEMENT OF TAX DEDUCTED UNDER SECTION 148 OF THE
 INCOME TAX ORDINANCE, 2001
 FOR YEAR ENDED 30TH JUNE, _____/FOR SIX MONTHS ENDED _____**

S. No.	Name & address of Importer	National Tax Number	Description of goods	Appraised value of goods	Amount of customs duty & Sales tax etc.	Total Value of goods	i. Amount of tax collected ii. If no tax has been Collected specify reason of exemption	Dates of deposit of tax into Govt. Treasury / Bank	Bank/ Treasury Challan No.	Remarks in case no/ low tax is deducted (Please specify the details of the recipient, amount paid and reasons for non / low deduction of tax
1	2	3	4	5	6	7	8	9	10	11

I _____ hereby certify that the above statement contains a complete list of importers who imported goods during the year/six months ended on ____ 20__.

Name and Designation _____ Signature _____
 Office _____ Date _____

63. Quarterly and annual statements of collection of tax in relation to the issue or clearance of certain financial instruments.- The quarterly and annual statements to be furnished under section 165 by a person collecting tax under section 232 in relation to certain financial instruments shall be in the following form and verified in the manner indicated therein, namely:-

I, _____ hereby certify that the above statement contains a complete list of persons from whom tax was collected under section 234 of the Income Tax Ordinance, 2001 for year/quarter ended on _____.

Name of motor vehicle tax collecting Authority _____ Signature _____

Dated _____ Address _____

National Tax Number

65. Quarterly and annual statements of tax deducted from commission or discount allowed to petrol pump operators.- The quarterly and annual statements to be furnished under section 165 by a person deducting tax under section 157 from commission or discount allowed by the person to petrol pump operators shall be in the following form and verified in the manner indicated therein, namely:-

**QUARTERLY / ANNUAL STATEMENT OF TAX DEDUCTED UNDER SECTION 157 OF THE
INCOME TAX ORDINANCE, 2001
FOR THE YEAR ENDED 30TH JUNE ___/FOR THE QUARTER ENDED ___**

S. No	Name & Address of Petrol Pump Operator	National Tax Number	Item sold to petrol pump operator	Date of sales	Amount of sales	Commission / discount allowed on the sales	Income tax collected from commission / discount	Dates of deposit of tax in SBP /NBP & Br. Challan No./ Receipt No.	Any other mode of transfer of the income tax head of account in the designated bank	Remarks in case no / low tax is deducted (Please specify the details of the recipient, reasons for non/ low deduction of tax with amount paid.
1	2	3	4	5	6	7	8	9	10	11

I, _____ do hereby certify that the above statement contains a complete and correct list of persons from whom tax was collectable under section 157 of the Income Tax Ordinance, 2001 during the year/quarter ended on _____.

Name of company/seller _____ Signature _____

Address _____ Name _____

National Tax Number _____ Date _____

66. Quarterly and annual statements of tax collected with telephone bills.—The quarterly and annual statements to be furnished under section 165 by a person collecting tax under section 236 shall be in the following form and verified in the manner indicated therein, namely:-

**QUARTERLY/ANNUAL STATEMENT OF TAX COLLECTED UNDER SECTION 236 OF THE
INCOME TAX ORDINANCE, 2001
FOR YEAR ENDED ON THE ____/FOR QUARTER ENDED ____.**

S. NO	Name of Subscriber and address	Phone No.	NTN and NIC Number	Total amount of bills for the quarter ending or the year or ended 30-6-	Bills Amount not subjected to tax	Advance income tax collected	Date of deposit of tax in the SBP/ NBP and Branch Challan No.	Indicate reasons for non-collection if any, i.e., subscriber is (1) Govt. (2) a Diplomat or (3) non-taxable or charitable institution	Remarks in case no/ low tax is deducted (Please specify the details of the recipient, reasons for non/ deduction of tax with amount paid.
1	2	3	4	5	6	7	8	9	10

I _____ do hereby certify that the above statement contains a complete and correct list of persons from whom tax was collected under section 236 of the Income Tax Ordinance, 2001, for the year/quarter ended on _____.

Signature _____
Name and designation _____
Name of company _____
Address _____
(Seal) _____
Date _____

^D66A. Monthly statement of deduction of tax by registered stock exchange regarding purchase of shares, sale of shares, trading of shares and financing of carry over trade (Badla) in shares.- A statement under section 165 in respect of persons from whom tax has been deducted under sub-section (1) of section 233A shall, on or before the 15th day of every month, be furnished to the respective Commissioner of Income Tax in the following form and verified in the manner indicated therein, namely: -

^D Earlier inserted by S.R.O. 936(I)/2004, dated 24.11.2004.

**Monthly statement of deduction of tax u/s 233A
Of the Income Tax Ordinance, 2001, for the
Month ending on the _____, 200 ____.**

S.No.	Name of the member / broker	Purchase of shares		Sale of shares		Badla			Date of payment into government treasury
		Amount	Tax collected	Amount	Tax collected	Investment	Amount of mark-up on COT	Tax collected	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

I certify that the above statement contains complete information of tax deductible under section 233A of the Income Tax Ordinance, 2001 (XLIX of 2001), during the month ending on the _____, 200 ____.

Name of registered stock exchange : _____
National tax number : _____
Address : _____
Name and designation of person responsible : _____

Signature _____
Date _____
Seal. _____”

**CHAPTER X
PRESCRIBED FORMS**

67. Application of Chapter.- This chapter prescribes forms to be used for the purposes of the Ordinance.

68. Amended assessment notice. – An amended assessment order related issue notice or / letter issued by the Commissioner under section 122 shall be in the manner or proforma specified in Part II of the First Schedule to these rules.

69. Section 140 notice.- A notice issued by the Commissioner under section 140 shall be in the form specified in Part IV of the First Schedule to these rules.

70. Section 145 certificate.- A certificate issued by the Commissioner to the Director of Immigration or immigration authority under section 145 shall be in the form specified in Part V of the First Schedule to these rules.

71. Section 170 application.- (1) An application under section 170 for a refund of tax shall be in the proforma specified in Part VI of the First Schedule to these rules.

(2) The application shall be verified in the manner specified in the form.

(3) The application shall be accompanied by such documents, statements and certificates as specified in the form, and in the Ordinance and these rules.

72. Section 175 authorization.- The authorization of a taxation officer for the purposes of section 175 shall be in the manner specified in Part XIII of the First Schedule to these rules.

CHAPTER - XI
FURNISHING OF DOCUMENTS; SERVICE OF DOCUMENTS;
FORMS AND NOTICES

73. Furnishing of documents and returns etc.- (1) This rule applies for the purposes of furnishing of documents under the Ordinance or these rules.

(2) Except as provided in the Ordinance or these rules, any application, statement or other document to be furnished to the Commissioner shall be furnished in the following manner, namely:-

- (a) by post or courier service;
- (b) delivered by hand to the officer having jurisdiction over the person or to such other officer as the Commissioner may specify; or
- ¹[(c) on computer or by electronic transmission using the specified software in accordance with the specified format or any other requirements including safety valve, security and verification considerations as may be specified by the ²[Federal Board of Revenue] from time to time.]

³[(2A) In the case of a Company, electronic filing of income tax return and withholding tax statements shall be mandatory from the first day of July 2007 onwards.]

⁴[(2B) In the case of a non-resident ship owner and aircraft owner or charterer thereof, the electronic filing of the income tax return and application for port clearance shall be mandatory from the 1st day of July 2008 onward.]

(3) A return, statement, certificate, application or other document furnished by a person that includes the ⁵[digital] signature of the person or the person's ⁶[e-intermediary] shall be taken to be signed by that person.

(4) A person who furnishes a return, statement, certificate, application or other document by electronic transmission which includes the electronic signature of another person who has not consented to the inclusion of the signature shall commit an offence punishable on conviction with a fine or imprisonment not exceeding one year, or both.

¹ Substituted by SRO 516(I)/2006 dated 1st June 2006. The substituted sub Rule read as under: "On computer media or by electronic transmission in accordance with specified software or other requirements of the Commissioner or Regional Commissioner as the case may be, also prescribing safety valves and security and verification consideration."

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

³ Inserted by SRO 708(I)/2007, dated 14.07.2007.

⁴ Inserted by SRO 695(I)/2008, dated 26.06.2008.

⁵ Substituted by SRO 516(I)/2006 dated 1st June 2006

⁶ Substituted by SRO 516(I)/2006 dated 1st June 2006

¹[(5) An Electronic Income Tax Return filed under these rules shall be deemed to be a return for the purposes of sub-section (2A) of section 114 of the Ordinance; and]

²[(6) The e-intermediary shall get the authority letter in the manner specified below, from the taxpayer and produce it before the concerned income tax authority whenever demanded, namely:-

AUTHORITY LETTER

I/We _____ s/o _____ resident
of/having registered office at _____, holder of CNIC
No/company registration number _____, solemnly declare that a
signed copy of the return/certificate/statement/document/annexure/etc have
been provided to my/our e-intermediary
Mr/Ms. _____

(Name & Address)

who is a Chartered Accountant / Cost and Management Accountant / a legal practitioner entitled to practice in any civil Court in Pakistan/ a member of the Association of Chartered Certified Accountants, UK/ ITP registered with Tax Bar affiliated with All Pakistan Tax Bar Association of Pakistan. I/we further authorize the said e-intermediary to transmit my/our return/certificate/statement/document/annexure/etc to the designated officer of ³[Federal Board of Revenue].

(Signatures)

Name: _____

Address: _____

(7) The return / certificate / statement / document / annexure / etc. and all supporting documents of the taxpayers shall be retained by the e-intermediary who shall provide them to the taxation officer concerned whenever demanded.]

¹ Substituted by SRO 516(I)/2006 dated 1st June 2006. The substituted sub Rule read as under:

“In this section, “electronic signature” means the unique identification, in electronic form, that is approved by the Commissioner or Regional Commissioner for use by the person or the person’s representative.”

² Inserted by SRO 516(I)/2006 dated 1st June 2006

³ The words “Central Board of Revenue” substituted by the Finance Act, 2007.

74. Service of documents electronically.- (1) This rule applies for the purposes of the service of documents under the Ordinance or these rules.

(2) Where a person has notified the Commissioner in writing of an electronic address for service of documents under the Ordinance or rules, a document required to be served on the person by the Commissioner or Regional Commissioner shall be considered sufficiently served if sent to that address.

(3) For the purposes of sub-rule (2), a document is considered sent to an electronic address if the sender receives -

- (a) in the case of a message sent to a facsimile number, confirmation from the sending facsimile machine that the transmission is sent; ¹[]
- (b) in the case of a message sent to an electronic mail address, confirmation from the server of the recipient that the message has been received ²[:and]
- (c) ³[from the Board a digitally signed e-mail acknowledging the receipt of Electronic Income Tax Return.]

(4) In this rule -

- (a) "document" means any notice, order or requisition under the Ordinance; and
- (b) "electronic address" means a facsimile number or electronic mail address.

75. Forms and notices.- Any order, notice, assessment, computation or other document required to be issued under the Ordinance or these rules may be generated by computer and the order, notice, assessment, computation or other document shall not require the signature of the taxation officer whose name and designation is specified thereon.

¹ The word "and" omitted vide SRO 516(I)/2006 dated 1st June, 2006

² The word "and" added vide SRO 516(I)/2006 dated 1st June, 2006

³ Sub Rule C added vide SRO 516(I)/2006 dated 1st June, 2006.

TAX ASSESSED

a) Income tax																							<u>General Guidelines</u> 1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed. 2. Where payment made on more than one date please give details on a separate Sheet. 3. AOP: Association of Persons 4. CMA: Cost & Management Accountant. 5. ADV Advocate 6. AR: Authorized Representative
b) Additional Tax																							
c) Penalty																							
d) Surcharge																							
e) Others																							
(g) Total																							
(i) Undisputed liability. This shall not be less than the tax due on the basis of return.																							
(j) Disputed Tax Demand																							
(k) Amount out of (j) paid																							
(l) Total amount of (i) and (k) paid																							

- N.B. (i) The appeal should be filed in duplicate.
 (ii) The appeal should be accompanied by the Notice of Demand and/or a copy of the assessment appeal against, as the case may be.

GROUND OF APPEAL
 (Attach separate sheets, if required)

- 1.
- 2.
- 3.
- 4.

VERIFICATION

1. I, _____ S/o _____ the proprietor/partner/managing director/member of M/s. _____ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.
2. I am competent to file the appeal in my capacity as _____.
3. I further certify that a true copy of this form of appeal has been sent by Registered Post/AD/ Courier service, or delivered to the concerned officer personally to the Commissioner/ Circle _____ Zone/ Jurisdiction _____ on _____ (date)

Signature of Appellant _____
 Name (in capital letters) _____
 NIC Number of person signing the appeal _____

The form of appeal and verification form appended thereto shall be signed:-
 (a) in case of an individual by the individual himself
 (b) in case of a company by the principal officer.
 (c) In case of AOP by member/partner.

Appeal received by transfer
From Zone/Range

Date appeal received
by transfer

In ward register No.

--	--	--	--	--	--	--	--	--	--

--	--	--	--

Appeal transferred to
Zone/Range

Date of appeal
transferred out

Outward register No.

--	--	--	--	--	--	--	--	--	--

--	--	--	--

UDC/LDC/ Officer of Appeal Section _____
(Initial)

CIT(Appeal) _____
(Initial)

APPEAL ACKNOWLEDGEMENT RECEIPT

Appeal Zone/ _____ . _____
City

National Tax No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Appeal No. _____

Appellant" Name _____

Signature of Appellant

Date of receipt of
Appeal

Signature, and name of receiving
Official
Designation _____

77. Prescribed form for appeal to the Appellate Tribunal.- An appeal under section 131 shall be in the following form and verified in the manner indicated therein, namely:-

FORM OF APPEAL TO THE TRIBUNAL UNDER SECTION 131 OF THE INCOME TAX ORDINANCE, 2001

No _____ of 20

Appellant _____ Vs _____
Respondent

Income Tax Office in which assessment was made and one in which it is located.

Tax year to which the appeal relates.

Section of the Income Tax Ordinance, 2001 under which Commissioner passed the order Commissioner (Appeals) passing the appellate order.

Date of communication of the order appealed against
Address to which notices may be sent to the appellant.
Address to which notices may be sent to the respondent.
Claim in appeal

GROUND OF APPEAL

Signed (Appellant)

Signed
(Authorized Representative, if any)

VERIFICATION

I _____ The appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified to day, the _____ day of _____ 20_____.

Signed
(Appellant)

N.B.

1. The memorandum of appeal (including the Grounds of Appeal when filed on a separate paper) must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Commissioner
2. The memorandum of appeal in the case of an appeal by the taxpayer must be accompanied by a fee. The appeal fee must be credited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan and the triplicate portion of the challan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, hundies or other negotiable instruments.
3. The memorandum of appeal should be set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

¹[78. Prescribed Form for reference to High Court . An application under sub-section (1) of section 133 to refer to the High Court any question of law shall be in the following form, namely:---

¹ Amended by S.R.O. 678(I)/2005, dated 04.07.2005. The original Rule 78 read as follows:

"78. Prescribed Form for reference application.- An application under sub-section (1) of section 133 requiring the Tribunal to refer to the High Court any question of law shall be in the following form, namely:-

FORM OF REFERENCE APPLICATION UNDER SECTION 133 OF THE INCOME TAX ORDINANCE, 2001

Before the High Court of _____ Year _____.

Income Tax

Reference Application No. _____ of 20

APPELLANT.....

VERSUS
RESPONDENT

Title and number of appeal which gives rise to the reference _____

The applicant (s) state (s) as follows:---

1. That the appeal noted above was decided by the _____ Bench of the Income Tax Appellate Tribunal on _____
2. That the order under sub-section (3) of section 132 of the income tax Ordinance, 2001 was served on the applicant on _____
3. That the facts which are admitted and/or found by the Tribunal, the determination of the Tribunal and the question (s) of law which arises out of its order have been truly stated in the attached statement of the case.
4. That the following questions of law arise out of the order of the Tribunal :---
 - (1)
 - (2)
 - (3)
5. That the following documents are attached with this application:
 - (1) Statement of the case signed by the Appellant.
 - (2) Certified copy of the order of the Appellate Tribunal from which the question(s) of law stated above arises.
 - (3) First Appellate Order (by the **Commissioner (Appeals)**).
 - (4) **Original assessment** or other order.
6. That other document (s) or copies thereof, as specified below (the translation in English of the document, where necessary are annexed with the statement of the case.

Signed
(Appellant)

Signed
(Authorized Representative, if any)

- N.B:-
1. The application must be made in triplicate.
 2. The application made by taxpayer must be accompanied by a fee of one hundred rupees. The fee be deposited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan alongwith the income tax challan (in quadruplicate) and one copy of the challan be attached with the application."

**CHAPTER XIII
NATIONAL TAX NUMBER CARD**

79. Application of Chapter. - The rules in this Chapter apply for the purposes of section 181, which provides for the issuing of National Tax Number Cards.

80. Application for National Tax Number Card.- (1) An application for a National Tax Number Card shall be in the form specified in Part VIII of the First Schedule to these rules and shall be accompanied by documentary evidence of the applicant's identity.

IN THE INCOME TAX APPELLATE TRIBUNAL

In the matter of the assessment of _____ name of the taxpayer.

R. A. No _____ of 20 (to be filled in by the office of the Tribunal).

Appellant	Vs	Respondent
-----------	----	------------

The Income Tax Office in which assessment was made name and number of appeal which gives rise to the reference.

The applicant (s) state (s) as follows:-

1. that the appeal noted above was decided by the _____ Bench of the Tribunal on _____
2. that the notice of the order under sub-section (3) of section 132 of the Income Tax ordinance, 2001 was served on the applicant on _____
3. that the facts which are admitted and/or found by the Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.
4. that the following questions of law arise out of the order of the Tribunal:-
 - (1)
 - (2)
 - (3)
5. that the applicant, therefore, requires under section 133 of the aforesaid Ordinance that a statement of the case be drawn up and the question of law referred to in paragraph 4 above be referred to the High Court.
6. that the documents or copies thereof, as specified below (the translation in English of the documents, where necessary is annexed) be forwarded to the High Court with the statement of the case.

Signed (Appellant)

Signed
(Authorized Representative, if any)

- N.B.-*
1. The application must be made in triplicate.
 2. The application made by an taxpayer as the case may be must be accompanied by a fee of one hundred rupees. The fee must be credited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan after obtaining a challan from the Commissioner and the triplicate portion of the challan sent to the Tribunal with the application. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments."

(2) The following shall be provided as documentary evidence of an applicant's identity –

- (a) in the case of an individual –
 - (i) NIC or a current passport; or
 - (ii) other documents with photo-identification-driver's licence.
- (b) in the case of a company other than a trust, the certificate of incorporation or registration of the company;
- (c) In the case of a trust, the trust deed;
- (d) In the case of a firm, the instrument of partnership; or
- (e) In the case of an association of persons (other than a firm), document(s). Detail of non-resident member to be specified.

(3) An application for a National Tax Number Card shall be lodged with the authority specified by the ¹[FBR] through circular.

- (a) by post or delivery by hand to the Commissioner having jurisdiction over the applicant; or
- (b) by inclusion with the applicant's first return of income or first employer's statement furnished in lieu of a return of income.

81. Decision on application for a National Tax Number Card.- (1) The Commissioner shall make a decision on an application for a National Tax Number Card within fifteen days of the application being properly lodged.

(2) Where the Commissioner decides not to grant an application for a National Tax Number Card, the Commissioner shall give the applicant notice in writing of the decision and the reasons for the decision.

82. Cancellation of National Tax Number Card.- (1) Where the Commissioner decides that a National Tax Number Card was issued to a person under an identity that was not the person's true identity, the Commissioner may, by notice in writing served on the person, cancel the card.

(2) The Commissioner shall set out in the notice the reasons for the Commissioner's decision to cancel the card.

¹ The words "CBR" substituted by the Finance Act, 2007.

83. Displaying and quoting of National Tax Number Card.- (1) Every person deriving income from business chargeable to tax who has been issued with a National Tax Number Card shall display the person's National Tax Number at a conspicuous place at every place of business of the person.

(2) Every person referred to in sub-rule (1) shall quote the person's National Tax Number in the following circumstances, namely:-

- (a) in all commercial transactions entered into by the person;
- (b) in cash memos issued under rule 30;
- (c) in all returns, statements and other documents required to be furnished under the Ordinance and in any correspondence with the Commissioner; and
- (d) in all documents relating to the person's business on the following matters, namely:-
 - (i) all new connections of utilities, including water, gas, electricity and telephone;
 - (ii) the entering into a loan with a banking company or financial institution;
 - (iii) the opening of letters of credit; and
 - (iv) the transfer of urban immovable property.

CHAPTER XIV
REGISTRATION OF INCOME TAX PRACTITIONERS

84. Application of Chapter XIV.- This chapter applies for the purposes of section 223, which provides for the registration and regulation of income tax practitioners.

85. Application for registration as an income tax practitioner.- (1) A person satisfying the requirements in rule 86 and desiring to be registered as an income tax practitioner shall make an application in the form specified in Part X of the First Schedule to these rules.

- (2) Every application under this rule shall be accompanied by -
- (a) a Treasury receipt for five hundred rupees required to be deposited as a non-refundable application fee in any Government Treasury; and
 - (b) such documents, statements and certificates as specified in the form.

86. Prescribed qualification for registration as an income tax practitioner.- (1) For the purposes of the definition of "income tax practitioner" in sub-section (11) of section 223, a person applying for registration as an income tax practitioner shall:-

- (a) possess one of the following qualifications, namely:-
 - (i) a degree in Law at least in the second division, a degree in Commerce (with Income Tax Law and Accounting or Higher Auditing as subjects or parts of subjects, whether compulsory or optional) or a degree in Business Administration or Business Management (with Accounting and Income Tax law as subjects or parts of subjects, whether compulsory or optional) conferred by a prescribed institution; or
 - (ii) a pass in a prescribed accounting examination.
- (b) have worked for a continuous period of one year as an apprentice under the supervision of a chartered accountant, cost and management accountant, legal practitioners entitled to practice in a civil court in Pakistan ¹[or] a registered income tax practitioner ²[and

¹ Substituted for the word "and" by S.R.O. 67(I)/2003, dated 22nd January, 2003.

² Substituted for the word "registered" by S.R.O. 67(I)/2003, dated 22nd January, 2003.

having been registered as a chartered accountant, cost and management accountant, legal practitioner and income tax practitioner] for a period of not less than ten years.

(2) For the purposes of sub-clause (i) of clause (a) of sub-rule (1), a degree conferred by a prescribed institution that is a foreign university or institution shall only qualify if the degree is equivalent to a degree conferred by a Pakistani university and is recognised as such by a Pakistani university.

(3) In this rule,

- (a) "Institute of Chartered Accountants of Pakistan" means the Institute of Chartered Accountants of Pakistan constituted under the Chartered Accountants Ordinance, 1961;
- (b) "foreign institution" means any institution in a foreign country authorised to grant a degree under the laws of the country;
- (c) "foreign university" means any university in a foreign country incorporated by law, or accredited or affiliated by any association of universities or college in the country or by any authority formed for that purpose under the laws of that country;
- (d) "prescribed accounting examination" means any of the following examinations, namely:-
 - (i) an examination equivalent to the intermediate examination conducted by the Institute of Chartered Accountants of Pakistan;
 - (ii) an examination equivalent to the intermediate examination conducted by any foreign institute of chartered accountants and recognised by the Institute of Chartered Accountants of Pakistan as equivalent to its intermediate certificate;
 - (iii) an examination equivalent the final examination conducted by the Association of Certified and Corporate Accountants, London; or
 - (iv) Part-III of examination for Cost and Management Accountants conducted by the Institute of Cost and Management Accountants under the Cost and Management Accountants Act, 1966 (XIV of 1966); and
 - (v) Certified public accountants of USA.

- (e) "prescribed institution" means a university incorporated by any law in force in Pakistan or Azad Kashmir, a foreign university or a foreign institution.

87. Registration of income tax practitioners.- (1) On receipt of an application under rule 85, the Regional Commissioner may make such further enquiries and call for such further information or evidence as may be considered necessary.

(2) If the Regional Commissioner is satisfied that an applicant qualifies to be registered as an income tax practitioner, the RCIT shall cause the applicant's name to be entered in a register to be maintained for the purpose in the office.

(3) The name of a person entered on the register of income tax practitioners shall be notified to the Commissioner and the Appellate Tribunal.

(4) The Regional Commissioner shall notify the applicant, in writing, of the decision on the application.

(5) Where the RCIT decides to refuse an application for registration, the notice referred to in sub-rule (4) shall include a statement of reasons for the refusal.

88. Duration of registration.- Registration of a person as an Income Tax Practitioner shall remain in force until any of the following occurs, namely:-

- (a) the person surrenders the registration by notice in writing to the Regional Commissioner of Income Tax.
- (b) the person dies; or
- (c) the person's registration is terminated by the RCIT.

89. Cancellation of registration.- (1) Any person (including an income tax authority) who considers that an income tax practitioner is guilty of misconduct in a professional capacity may file a complaint in writing with the Commissioner.

(2) A complaint filed under sub-rule (1) shall be accompanied by affidavits and other documents as necessary to sustain the complaint.

(3) On receipt of a complaint in writing under sub-rule (1), the Commissioner shall fix a date, hour and place which shall be no later than twenty one days from the receipt of the complaint for enquiry into the complaint.

(4) Within seven days of receipt of the complaint, the Commissioner shall serve a notice of the complaint on the Income Tax Practitioner to whom the complaint relates and such notice shall -

- (a) inform the practitioner of the date, hour and place of the enquiry; and

- (b) be accompanied by a copy of the complaint and any affidavits and other documents accompanying the complaint.

(5) If, at the date fixed for enquiry, it appears that the notice and accompanying documents referred to in sub-rule (4) have not been served as provided for in that sub-rule, the Commissioner shall adjourn the enquiry to a date then to be fixed and may direct that the notice and accompanying documents shall be served by registered post or such other means as the Commissioner sees fit.

(6) Not less than two days before the date or adjourned date fixed for the enquiry, the income tax practitioner concerned shall file with the Commissioner a signed explanation in writing and any affidavit in reply intended to be used in the enquiry.

(7) On the date or adjourned date of the enquiry, the complainant shall file any affidavits in reply intended to be used at the enquiry.

(8) The Commissioner may adjourn the enquiry from time to time to a date and place to be fixed at the time of adjournment and may make such orders and give such directions in regard to the enquiry and all matters relating thereto as the Commissioner may think fit.

(9) On the date or adjourned date fixed for the enquiry, the Commissioner may -

- (a) hear and determine the complaint upon the affidavit and other documents, if any, filed and may allow the complainant and income tax practitioner to be cross-examined on their affidavits; or
- (b) hear and determine the complaint upon oral evidence.

(10) If the Commissioner decides to hear oral evidence, the procedure generally and as far as practicable shall be that which is followed at the hearing of suits by Civil Courts, provided that the record of oral evidence shall be kept in such manner as the Commissioner may direct and, if a shorthand writer is employed to take down evidence, the transcript of the writer's notes shall be a record of deposition of the witnesses.

(11) If the Commissioner decides that the income tax practitioner to whom the complaint relates is guilty of professional misconduct, the Commissioner shall cancel the practitioner's registration.

(12) The Commissioner shall give the complainant and the income tax practitioner to whom the complaint relates notice, in writing, of the Commissioner's decision on the complaint.

90. Appeal to Regional Commissioner of Income Tax. The appeal against the Commissioner's decision lies with the Regional Commissioner of Income Tax. However, the RCIT on filing of appeal may, pending decision of appeal, allow the ITP to represent, provided such case is made at the time of filing of appeal.

**CHAPTER XV
RECOGNISED PROVIDENT FUNDS, APPROVED SUPERANNUATION
FUNDS AND APPROVED GRATUITY FUNDS**

**PART I
RECOGNISED PROVIDENT FUNDS**

91. Application for recognition of provident fund.- (1) An application for recognition of a provident fund shall be made, in writing, by the employer maintaining the fund, setting out the following information, namely:-

- (a) the employer's name and the address of the employer's principal place of business;
- (b) the name of all employees, whether in or outside Pakistan subscribing to the fund;
- (c) the place where the accounts of the fund are or will be maintained; and
- (d) where the fund is already in existence, a copy of the last balance sheet of the fund and details of the investments of the fund.

(2) A verification in the following form shall be annexed to the application, namely:-

"We / I, the trustee(s) of the above named fund, do declare that what is stated in the above application is true to the best of our/my information and belief, and that the documents sent herewith are the originals or true copies thereof."

(3) Subject to sub-rule (4), the application shall be accompanied by the following documents, namely:-

- (a) the original of trust deed to be sighted by the Commissioner;
- (b) a copy of the trust deed to be retained by the Commissioner; and
- (c) the rules of the fund.

Provided that if the original of the trust deed cannot conveniently be produced, the Commissioner may accept, in lieu of the original, a true copy certified either by a Magistrate or in any manner provided for in the Companies Rules, 1984, in which case, an additional copy shall be furnished for retention by the Commissioner.

(4) The application shall be lodged with the Commissioner responsible for the area/ jurisdiction in which the accounts of the fund are kept, or, if the accounts are kept outside Pakistan, lodged with the Commissioner responsible for the area/ jurisdiction in which the local headquarters for the employer are situated.

92. Decision on application.- (1) The Commissioner may make such enquiries and call for such further information or evidence as the Commissioner may consider necessary to decide the application.

(2) The Commissioner shall notify the applicant, in writing, of the Commissioner's decision on the application.

(3) Where the Commissioner decides to refuse an application under rule, the notice referred to in sub-rule (2) shall include a statement of reasons for the refusal.

(4) Subject to sub-rule (5), an order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the Commissioner or, at the request of the employer, the last day of any later month in the same financial year.

93. Withdrawal of recognition.- Where the Commissioner decides to withdraw recognition of a provident fund, the Commissioner shall notify the applicant, in writing, of the Commissioner's decision and such notice shall include a statement of reasons for the withdrawal.

94. Form of appeal in case of non-recognition or withdrawal of recognition.- (1) An appeal under sub-rule (1) of rule 12 of Part I of the Sixth Schedule to the Ordinance to the Commissioner's decision to refuse an application for recognition or to withdraw recognition shall be in the following form shall be verified in the manner indicated therein, namely:-

**FORM OF APPEAL IN CASE OF NON-RECOGNITION OR
WITHDRAWAL OF RECOGNITION**

To

The ¹[Federal Board of Revenue],
Islamabad/ Before the Commissioner (Appeals)

The petition of _____ employer(s) carrying on business, profession or vocation _____ at _____

Your petitioner(s) applied to/obtained sanction from the Commissioner under Part I of the Sixth Schedule to the Income Tax Ordinance, 2001 for the recognition of the provident fund maintained by him (them) for the benefit of his (their) employees. The Commissioner has refused recognition/withdrawn recognition for the reason stated in his order, dated _____, of which a copy is attached.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

For the reasons set out below your petitioner(s) submit (s) that the fund should be contained to be recognised and pray (s) that the ¹[Federal Board of Revenue] may be pleased to.

Accord recognition
Continue the recognition.

GROUND(s) OF APPEAL

- (1)
(2)
(3)
(4)
(5)
-

I/We named above petition to declare that whatever is stated above is true to the best of our information and belief .

Name _____
Signature _____
Address _____
Date _____

(2) An appeal referred to in sub-rule (1) shall be accompanied by a copy of a challan for Rs. 100/- paid in Government treasury.

95. Accounts required to be maintained by a recognised provident fund.- (1) A recognised provident fund shall prepare accounts at intervals of not more than twelve months.

(2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in the following form, namely:-

Account closed.
Date
Paid to employee
Lapsed to the employer
Or to fund
Recovery by employer
Name _____ Date of joining Fund _____

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

Annex

Month and year.	Salary.	By employees	Contribution by the Employer			Total interest on the amount shown in column 6.
			Normal	Of contingent nature,	Total in columns 3,4,5.	
1	2	3	4	5	6	7

Balance brought forward

July _____

August _____

June _____

Total: _____

Exempt		Not exempt		Interest Column 7 minus Column 9.	Additions to total income plus Column 11.	Remarks.
Employer's contribution not exceeding statutory limit.	Interest on sum in Column 6 at % but not exceeding statutory limit	Contribution Column 4+5 minus Column 8	Column 10 minus Column 11.			
8	9	10	11	12	13	

Adjustment on account of temporary Withdrawals account (Column 8 and 9 only).

Adjustment on account of non-payable Withdrawals account Columns 10 and 11.

Total carried over.

If desired column 7 may be divided into sub-columns showing separately the interest on columns and columns 4 and 5 respectively.

Non-payable withdrawals Account		Temporary withdrawal Account	
Amount		Advance Repayment	
July	Balance brought Forward _____		
	July _____		
August	August _____		
June	June _____		
Total			_____

(3) The trustees of a recognised provident fund shall furnish to the Commissioner an abstract for the fund's accounting period of the individual account of each employee participating in the fund whose income under the head "Salary" is Rs. 24,000 or more per annum.

(4) The abstract shall –

- (a) be in the form prescribed in sub-rule (2), but shall show only the total of the various columns thereof for fund's accounting period; and
- (b) include an account of any temporary withdrawals by the employees during the year and of the repayment thereof.

(5) The abstract shall be furnished by the trustees to the Commissioner responsible for the area in which the accounts of the fund are kept or to such jurisdiction or functional Division as the Commissioner may, in each case, direct.

(6) Subject to rule, the abstract shall be furnished -

- (a) in the case of a company, on or before the first day of August next following the fund's accounting period or within fifteen days of the expiry of six months from the end of the fund's accounting period, whichever is later; and
- (b) in any other case -
 - (i) where the fund's accounting period ends at any time between the first day of July and the thirty-first day of December (both days inclusive), on or before the first day of August next following; or
 - (ii) in any other case, on or before the first day of October next following the end of the fund's accounting period.

(7) The account to be made under the provisions of sub-rule (1) of rule 7 of Part I of the Sixth Schedule to the Ordinance shall show in respect of each employee -

- (a) the total salary paid to the employee during the period of participation in the provident fund;
- (b) the total contributions made by, or in respect of, the employee;
- (c) the total interest which has accrued thereon; and
- (d) so far as may be, the percentage of the employee's salary in accordance with which contributions have been made by the employer and the employee.

96. Time limit for submission of accounts kept outside Pakistan.- (1) Where the accounts of a recognised provident fund are kept outside Pakistan, certified copies of the accounts shall be supplied not later than the 15th September in each year to a local representative of the employer in Pakistan.

(2) The Commissioner may, upon application in writing, fix a date later than the 15th September as the date by which the certified copies shall be supplied.

97. Limit on contribution by employers.- The Commissioner may relax the limits fixed under clause (c) of sub-rule (1) of rule 2 of Part I of the Sixth Schedule to the Ordinance for contribution of an employer to the individual account of an employee in any year provided that such contribution shall not exceed the following limits, namely:-

- (a) the employer's aggregate contribution in any year including the normal contribution to the individual account of any one employee, whose salary does not exceed Rs. 1000 per month, shall not exceed double the amount of the contribution of the employee in that year; and
- (b) the amount of the periodical bonuses and other contribution of a contingent nature which may be credited by an employer in any year to the individual account of any one employee shall not exceed the amount of the contribution of the employee in that year.

98. Limit on contributions by certain employees.- Where an employee of a company owns shares in the company with a voting power exceeding ten per cent of the whole of such power, the sum of the exempted contributions of the employee and employer to the recognised provident fund maintained by the company shall not exceed Rs. 1000 in any month.

99. Exclusion from total income of accumulated balances.- For the purpose of rule 4 of Part I of the Sixth Schedule to the Ordinance, the accumulated balance due and becoming payable to an employee participating in a recognised provident fund shall be exempt from income tax and shall be excluded from the computation of total income.

100. Treatment of consideration for dealings with beneficial interest.- If an employee assigns or creates a charge upon his beneficial interest in a recognised provident fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice, the consideration received for such assignment or charge shall be treated as salary received by him in the year in which the fact became known to the Commissioner and shall be assessed accordingly.

101. Treatment in certain cases where recognition is withdrawn.- If the Commissioner withdraws recognition from a recognized provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to the employee free of tax at the time when such employee receives the accumulated balance due to him and the remainder of the accumulated balance due to him shall be liable to tax as if the fund had never been recognized

102. Investment of moneys of a recognised provident fund.- (1) Where the employer is not company as defined in clause (7) of section 2 of the Companies Ordinance, 1984, the contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balance of such contribution shall be wholly invested either in securities of the nature specified in clause (2)(b),(c),(d) or (e) of section 20 of the Trusts Act, 1882, and payable both in respect of capital and interest in Pakistan or in a Post Office Savings Bank Account in Pakistan or deposited in National Savings, Federal Government securities or deposits in NCBs or NBP, or, in the other government securities, or any other established financial institutions including mutual funds subject to maximum of 20% of such deposits or investment at any time in the year.

(2) Where the employer is a company as defined in clause (7) of section 2 of the Companies Ordinance, 1984, all moneys contributed to a provident fund (whether by the company or by the employees or accruing by way of interest or otherwise to such fund) shall be wholly invested in accordance with the provisions of section 227 of the Companies Ordinance, 1984, or deposited or invested as in sub-rule (1) or with the prior approval of the Commissioner, in purchase of shares of a public limited company offered for sale inviting public offer by the Federal Government so, however, that the securities and deposits in which the contributions made by the employees after the date of recognition of a provident fund and the interest on the accumulated balance on such contributions are invested or deposited are payable in respect of capital, deposit and interest in Pakistan.

103. Permitted withdrawals.- (1) Subject to these rules, withdrawals by employees from accumulated balance may be allowed by the trustees of a recognized provident fund in the following circumstances, namely:-

- (a) to pay expenses in connection with the illness of a subscriber or a member of his family;
- ¹[(aa) to transfer the balance or a part thereof to an approved pension fund, established under Voluntary Pension System Rules, 2005;]
- (b) to meet the expenditure on purchase of a motor cycle or scooter provided that authenticated copies of documents

¹ Inserted by SRO 815(I)/2008, dated 01.08.2008.

substantiating such purchase are deposited with the trustees of the fund;

- (c) to pay the overseas passage by reason of health or education of a subscriber or a member of his family;
- (d) to pay expenses in connection with marriages, funerals or ceremonies, which, by the religion of the subscriber, it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;
- (e) to pay expenses in connection with the performance of Hajj by the subscriber;
- (f) to meet the expenditure on building or purchasing a house or a site for a house, provided that the documents substantiating the building or purchase of such house, or the purchase of such site, are deposited with the trustees of the fund;
- (g) to meet the expenditure on repairs, renovation or extension of a residential house belonging to the subscriber;
- (h) to pay premiums on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund or at their discretion deposited with them and that the receipt granted by the insurance company for the premiums is from time to time handed over to the trustees for inspection by the Commissioner;
- (i) to purchase shares of a public limited company for investment as per rules of this Chapter;
- (j) in the case of a subscriber who has attained the age of fifty years on the date on which withdrawal is permitted -
 - (i) subject to sub-rule (2), to meet the expenditure on the purchase of a house or construction of a house on land owned by him or a member of his family anywhere in Pakistan;
 - (ii) subject to sub-rule (3), to meet expenditure on the purchase of agricultural land from Government;
 - (iii) to repay a loan taken from a financial institution, provided that the subscriber shall, within a period of two weeks from the date of withdrawal

produce satisfactory evidence before the trustees to show that the advance has been utilised for the purpose for which it was drawn failing which the entire amount of withdrawal together with interest accrued thereon shall forthwith become repayable to the fund in a lump-sum; and

- (iv) without assigning any reason; or
- (k) in the case of an employee proceeding on leave preparatory to retirement, at the discretion of the trustees of the fund, without assigning any reason, provided that where an employee rejoins duty on the expiry of his leave, the amount withdrawn together with the interest accruing thereon at the rate allowed by the fund shall be repaid forthwith into the fund in a lump-sum.

(2) The first instalment of a withdrawal under sub-clause (i) or clause (j) of sub-rule (1) shall be allowed to be drawn only after an agreement has been executed between the subscriber and the trustees of the fund to the effect that the subscriber shall expend the full amount of the said advance towards the purchase or the building of a house as claimed at the earliest possible opportunity and if the actual amount so expended is less than the amount of permitted withdrawal the subscriber shall repay the difference into the fund forthwith and further that if the said house is sold or otherwise alienated by its owner to any other person while the subscriber is still in service, the subscriber shall forthwith repay into the fund the entire amount of the withdrawal together with interest accrued thereon in lump-sum.

(3) The first instalment of a withdrawal under sub-clause (ii) of clause (j) of sub-rule (1) shall be allowed to be drawn only after an agreement has been executed between the subscriber and the trustees of the fund to the effect that the subscriber shall expend the full amount of the said advance towards the purchase of the said piece of land at the earliest possible opportunity and if the actual amount so expended is less than the amount of permitted withdrawal the subscriber shall repay the difference into the fund forthwith and further that if the said house is sold or otherwise alienated by its owner to any other person while the subscriber is still in service, the subscriber shall forthwith repay into the fund the entire amount of the withdrawal together with interest accrued thereon in lump sum.

104. Limits on Withdrawals.- (1) Withdrawals permitted under these rules shall not exceed the following limits, namely:-

- (a) in the case of withdrawals permitted under clause (a), (b) (c) or (d) of sub-rule (1) of rule 103, six months salary of the subscriber or the total of accumulated balance to his credit, whichever is the less;

¹[(a)(a) in the case of withdrawals permitted under clause (aa) of sub-rule (1) of rule 103, the accumulated balance to the credit of subscriber;]

- (b) in the case of withdrawals permitted under clause (d) of sub-rule (1) of rule, six months salary of the subscriber or twenty five thousand rupees or/ of the total of the accumulated balance to his credit, whichever is the lowest;
 - (c) in the case of withdrawals permitted under clause (f) or (g) of sub-rule (1) of rule, thirty-six months salary of the subscriber or the total of the accumulated balance to his credit, whichever is the less;
 - (d) in the case of withdrawals permitted under clause (h) of sub-rule (1) of rule, eighteen months salary of the subscriber or the total of the accumulated balance to his credit, whichever is the less, provided that this restriction shall apply to each withdrawal and not to the total withdrawal;
 - (e) in the case of withdrawals permitted under clause (i) of sub-rule (1) of rule, six months salary of the subscriber or ten thousand rupees or the total of the accumulated balance to his credit, whichever is the lowest;
 - (f) in the case of withdrawals permitted under sub-clause (i), (ii) and (iii) of clause (j) of sub-rule (1) of rule, twenty-four months salary of the subscriber or eighty percent of the total of the accumulated balance to his credit, whichever is the less;
 - (g) in the case of withdrawals permitted under sub-clause (iv) of clause (j) of sub-rule (1) of rule, sixty percent of the total of the accumulated balance to the subscriber; and
 - (h) in the case of withdrawals permitted under clause (k) of sub-rule (1) of rule, ninety percent of the accumulated balance to the subscriber.
- (2) For the purpose of rule and this rule:-
- (a) "accumulated balance" means the total of the accumulations of exempted contributions and exempted interest contained in the balance to the credit of the employee at the time of withdrawals;

¹ Inserted by SRO 815(I)/2008, dated 01.08.2008.

- (b) "family" means the employee's wife, legitimate children, step children, parents, sisters and brothers who reside with the employee and are wholly dependent on him; and
- (c) "salary" means the salary as defined in clause (h) of rule 14 of Part I of the Sixth Schedule to the Ordinance to which the employee is entitled at the time when the withdrawal is granted.

105. Second withdrawals.- (1) Save as provided in sub-rules (2), (3), (4) and (5), no second withdrawal from a recognized provident fund shall be permitted until the sum first withdrawn has been fully repaid.

(2) A withdrawal may be permitted for the purposes specified in clause (h) of sub-rule (1) of rule 110, notwithstanding that the sum withdrawn for any other purpose has not been repaid.

(3) Subsequent withdrawals for the purposes specified in clause (h) of sub-rule (1) of rule 103 may be permitted, notwithstanding that the sum or sums previously drawn for the same purpose has or have not been repaid.

(4) A withdrawal for any one of the purposes specified in sub-rule (1) of rule 103 other than that specified in clause (a) of that sub-rule may be permitted notwithstanding that the sum or sums withdrawn for the purposes of clause (e) of sub-rule (1) has or have not been repaid.

(5) A withdrawal for any of the purposes specified in sub-rule (1) of rule 103 other than those specified in clauses (f) and (h) of that sub-rule may be permitted notwithstanding that the sum previously withdrawn for the purposes of clause (d) of sub-rule (1) has not been repaid.

¹[(6) Subsequent withdrawals for the purposes specified in clause (aa) of sub-rule (1) of rule 103 shall be permitted.]

106. Repayment of amounts withdrawn.- (1) Where any withdrawal is allowed for a purpose specified in clause ²[(aa),] (f), (h), (i), (j) or (k) of sub-rule (1) of rule 103, the amount withdrawn need not be repaid.

(2) Subject to sub-rules (3) and (4), where a withdrawal is allowed for a purpose other than those referred to in sub-rule (1), the amount withdrawn shall be repaid in not more than forty-eight equal monthly instalments and shall bear profit in accordance with the following, namely:-

¹ Inserted by SRO 815(I)/2008, dated 01.08.2008.

² Inserted by SRO 815(I)/2008, dated 01.08.2008.

- | | |
|---|---|
| (a) Withdrawals which are repaid in not more than twelve monthly instalments. | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of one additional instalment. |
| (b) Withdrawals which are repaid in more than twelve but not more than twenty-four monthly instalments. | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of two additional instalments. |
| (c) Withdrawals which are repaid in more than twenty-four but not more than thirty-six monthly instalments. | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of three additional instalments. |
| (d) Withdrawals which are repaid in more than thirty-six months instalments. | The rate of mark-up fixed by the Federal Government under rule 3(b) of Part-I of the Sixth Schedule to the Ordinance payable in the form of four additional instalment. |

(3) For the purposes of sub-rule (2) and at the discretion of the trustees of the fund, profit may be recovered on the amount withdrawn or the balance thereof outstanding from time to time at 1 per cent above the rate which is payable for the time being on the balance in the fund to the credit of the subscriber.

(4) Where an employee contributing to the fund elects not to receive any profit accruing on his accumulated balance, no profit shall be charged on the amount withdrawn by him from the fund.

(5) The employer shall deduct such instalments payable under sub-rule (2) from the employee's salary and pay them to the trustees commencing from the second monthly payment made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly instalment after his return to duty.

(6) In the case of default of repayment of instalments under sub-rules (2) and (5), the Commissioner may at his discretion, order that the amount of withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the employee shall be assessed accordingly.

107. Power to relax conditions.- Notwithstanding anything contained in rules 103, 104, 105 or 106, the Commissioner may in special circumstances to be

recorded in writing relax the conditions for withdrawals from and repayment to the fund.

PART II
APPROVED SUPERANNUATION FUNDS

108. Application for approval of a superannuation fund.- (1) The application required to be made under sub-rule (1) of rule 3 of Part II of the Sixth Schedule to the Ordinance for approval of a superannuation fund shall contain the following information, namely:-

- (a) the employer's name and the address of the employer's principal place of business;
- (b) the classes and number of employees, whether in Pakistan or outside Pakistan, entitled to the benefits of the fund;
- (c) the age of retirement prescribed in the fund's regulations;
- (d) the place where the accounts of the fund are or will be maintained; and
- (e) where the fund is already in existence, details of investments of the fund.

(2) A verification in the following form shall be annexed to the application, namely:-

“We / I, the trustees of the above named fund, do declare that what is stated in the application is true to the best of our/my information and belief and that the documents sent herewith are the originals or true copies thereof”.

109. Returns, statements and other documents that may be required to be furnished.- The trustees of an approved superannuation fund and any employer who contributes to an approved superannuation fund may be required by notice, in writing, from the Commissioner under rule 8 of Part II of the Sixth Schedule to the Ordinance to –

- (a) furnish a return containing such particulars of contributions as the notice may require;
- (b) prepare and deliver a return containing –
 - (i) the name and place of residence of every person in receipt of an annuity from the fund;
 - (ii) the amount of the annuity payable to each annuitant;

- (iii) particulars of every contribution (including interest on contributions), if any, returned to the employer or to employees; and
- (iv) particulars of sums paid in commutation or in lieu of annuities; and
- (c) furnish a copy of the accounts of the fund to the last date prior to such notice in which such amounts have been made up together with such other information and particulars as may be reasonably required with the permission of the ¹[Federal Board of Revenue].

110. Limits on contribution by the employer.- (1) The ordinary annual contribution by the employer to an approved superannuation fund in respect of any particular employee shall be made on a reasonable definite basis as may be approved by the Commissioner with regard to the earnings, the contributions or the number of members of the said fund so however that such contributions shall not exceed twenty per cent of the employee's salary for each year.

(2) Subject to any condition which the Commissioner may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past service of an employee admitted to the benefits of a fund shall not exceed twenty per cent of the employee's salary for each year of his past services with the employer.

(3) Notwithstanding the provisions of sub-rules (1) and (2), an employer may, with the prior approval of the Commissioner, make a special contribution to an approved superannuation fund to meet the deficit in the fund, if any.

111. Investment and deposit of moneys of superannuation fund.- All moneys contributed to an approved superannuation fund and interest on the accumulated balance of such contributions, if any, shall be utilised for making payments under a scheme of insurance or a contract of annuity with the State Life Insurance Corporation of Pakistan, an insurance company carrying on life insurance business and registered under section 3 of the Insurance Act, 1938 (IV of 1938), or the Pakistan Post Office Insurance Department having for its main object the provision of annuities for the beneficiaries, or deposited or invested in accordance with the provisions of sub-rule (1) of rule 102.

112. Treatment of consideration for dealings with beneficial interest.- If an employee assigns or creates a charge upon his beneficial interest in an approved superannuation fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date or receipt of the notice, the consideration received for such assignment or charge shall be treated as salary received by him in the year in

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

which the fact became known to the Commissioner and shall be assessed accordingly.

113. Circumstances in which approval may be withdrawn.- The Commissioner may withdraw approval accorded under Part II of the Sixth Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said Part or fails to fulfil the requirements of rules 110, 111 and 112.

114. Form of appeal in case of refusal to approve or withdrawal of approval.- (1) An appeal under sub-rule (1) of rule 10 of Part II of the Sixth Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein, namely:-

**FORM OF APPEAL IN CASE OF NON-APPROVAL
OR WITHDRAWAL OF APPROVAL**

To

The ¹[Federal Board of Revenue],
Islamabad.

The petition of _____ employer(s) carrying on business, profession or vocation _____ at your petitioner(s) applied to/obtained sanction from the Commissioner under Part II of the Sixth Schedule to the Income Tax Ordinance, 2001 for the approval of the superannuation fund maintained him (them) for the benefit of his (their) employees. The Commissioner has refused/---- withdrawn the approval for the reasons stated in his order, dated.... of which a copy is attested.

For the reasons set out below your petition(s) submit(s) that the fund should be recognised and pray(s) that the ²[Federal Board of Revenue] may be pleased to.

GROUNDS OF APPEAL

We/I..... the petitioner(s) named in the above petition do declare that stated therein is true to the best of our/my information and belief.

Signature _____
Name _____
Address _____

(2) An appeal shall be accompanied by a copy of a challan for Rs. 100/- paid in the Government treasury.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

Part III
APPROVED GRATUITY FUNDS

115. Application for approval of a gratuity fund.- (1) The application required to be made under sub-rule (1) of rule 3 of Part III of the Sixth Schedule to the Ordinance for approval of gratuity fund shall contain the following information, namely:-

- (a) the employer's name and the address of employer's principal place of business;
- (b) the classes and number of employees, whether in Pakistan or outside Pakistan, entitled to the benefits of the fund;
- (c) the age of retirement prescribed in the fund's regulations;
- (d) the minimum period of service prescribed in the fund's regulation as a condition of eligibility to receive the gratuity in case of termination of employment;
- (e) the place where the accounts of the fund are or will be maintained; and
- (f) where the fund is already in existence, details of investments of the fund.

(2) A verification in the following form shall be annexed to the application, namely:-

"We / I, the trustees of the above named fund, do declare that what is stated that the application is true to the best of our/my information and belief and that the comments sent herewith are the original or true copies thereof."

116. Returns, statements and other documents that may be required to be furnished.- The trustees of an approved gratuity fund and an employer who contributes to an approved gratuity fund may be required by notice, in writing, from the Commissioner under rule 7 of Part III of the Sixth Schedule to the Ordinance to:-

- (a) furnish a return containing such particulars of contributions as the notice may require;
- (b) prepare and deliver a return containing:

- (i) the name and place of residence of every person in receipt of a gratuity from the fund; and
 - (ii) the amount of the gratuity paid to each employee; and
- (c) furnish a copy of the accounts of the fund to the last date prior to such notice in which such accounts have been made up together with such other information and particulars as may be reasonably required with the permission of the Commissioner.

117. Limits on contribution by the employer.- (1) The ordinary annual contribution by the employer to an approval gratuity fund in respect of any particular employee shall be made on a reasonable definite basis, as may be approved by the Commissioner, with regard to the length of service of the employee so however that such contribution shall not exceed salary of the employee for the last month of each financial year.

(2) Subject to any condition which the Commissioner may think fit to specify under this rule, the amount to be allowed as a deduction on account of initial contribution which an employer may make in respect of the past services of an employee admitted to the benefits of a fund shall not exceed salary of the employee for the last month of each financial year during the course of his past services with the employer.

(3) Notwithstanding the provisions of sub-rules (1) and (2), an employee may, with the prior approval of the Commissioner, make a special contribution to an approved gratuity fund to meet the deficit in the fund, if any.

118. Investment or deposits of moneys of a gratuity fund.- All money contributed to an approved gratuity fund and interest on the accumulated balances of such contributions shall be deposited or invested in accordance with the provisions of ¹[rule 102].

119. Treatment of consideration for dealings with beneficial interest.- If an employee assigns or creates a charge upon his beneficial interest in an approved gratuity fund, the Commissioner shall, on the fact of the assignment or charge coming to his knowledge, give notice the employee that if he does not secure the cancellation of the receipt of the notice, the consideration received for such assignment of charge shall be treated as salary received by him in the year in which the fact became know to the Commissioner and shall be assessed accordingly.

120. Circumstances in which approval may be withdrawn.- The Commissioner may withdraw approval awarded under Part III of the Sixth

¹ Substituted for the words, brackets and letters "sub-rule (1) of rule 109" by S.R.O.. 590(I)/2004 dated 7th July, 2004.

Schedule to the Ordinance in the case of a fund which ceases to satisfy the requirements of the said Part or fails to fulfil the requirements of rule.

121. Form of appeal in case of refusal to approve or withdrawal of approval.- An appeal under sub-rule (1) of rule 9 of Part III of the Sixth Schedule to the Ordinance shall be in the following form and shall be verified in the manner indicated therein, namely:-

**FORM OF APPEAL IN CASE OF NON-APPROVAL
OR WITHDRAWAL OF APPROVAL**

To

The ¹[Federal Board of Revenue],
Islamabad.

The petition of _____ employer(s) carrying on business, profession or vocation _____ at your petitioner(s) applied to/obtained sanction from the Commissioner under Part III of the Sixth Schedule to the Income Tax Ordinance, 2001 for the approval of the gratuity fund maintained ...him (them) for the benefit of his (their) employees. The Commissioner has refused/--- withdrawn the approval for the reasons stated in his order, dated.... Of which a copy is attested.

For the reasons set out below your petition(s) submit(s) that the fund should be recognised and pray(s) that the ²[Federal Board of Revenue] may be pleased to.

GROUNDS OF APPEAL

We/I..... the petitioner(s) named in the above petition do declare that stated therein is true to the best of our/my information and belief.

Signature_____

Name_____

Address_____

(2) An appeal shall be accompanied by a copy of a challan for Rs. 100/- paid in the Government treasury.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

**CHAPTER XVI
INCOME TAX RECOVERY RULES**

PART-I

122. Definitions.- For the purposes of rules, unless there is anything repugnant in the subject or context,-

- (a) "Tax Recovery" means recovery of debt due to the Federal Government under the Income Tax Ordinance, 2001;
- (b) "defaulter" means the tax payer mentioned in the notice;
- (c) "execution", in relation to a Notice, means steps taken for the recovery of arrears under these rules;
- (d) "officer" means a person authorized by the commissioner to execute an order of attachment or sale under these rules; and
- (e) "share in a corporation" includes stock, debenture stock, - debentures or bonds.
- (f) for the purpose of this Chapter, "Commissioner" means Commissioner of Income Tax as defined under clause 13 of section 2 and includes any taxation officer delegated powers by the Commissioner to act, exercise powers and functions under this Chapter, in respect of a taxpayer(s) by general or specific orders, or under scheme of enforcement in the tax recovery matters designed by the ¹[FBR].

123. Form of notice of recovery to be issued by Commissioner.- (1) The notice required to be served upon the assessee under sub section (2) of section 138 shall be in the following form, namely:-

NOTICE UNDER SECTION 138(2) OF THE INCOME TAX ORDINANCE, 2001.

Commissioner _____

Dated _____

To

M/s

National Tax Number _____

Whereas it is established that the sum of Rs. _____ which is due from you on account of tax as per details given in the schedule below, is in arrear, you are, hereby, required to pay these arrears of tax by _____ and produce

¹ The words "CBR" substituted by the Finance Act, 2007.

necessary evidence to that effect before me at my office On _____ failing which proceedings may be initiated under these rules to recover the said amount by one or more of the following modes, namely:-

- (a) attachment and sale of moveable or immovable property;
- (b) appointment of receiver for the management of your moveable or immovable property;
- (c) your arrest and detention in person for a period not exceeding six months.

I, in exercise of the powers vested in me under the Income Tax Rules framed under section 138 of the Income Tax Ordinance, I hereby further direct that you shall not sell, mortgage, charge, issue or otherwise deal with any property belonging to except with my permission to that effect in writing,

Commissioner

Range _____ Zone _____

SCHEDULE

Sr No.	Assessment year	Number in Demand and Collection Register	Income Tax	Penalty	Additional Tax	Surcharge	Total
1	2	3	4	5	6	7	8

124. Mode of service of notice.- The notice referred to in rule 123 and other notices under rules contained in this part shall be served as provided in section 218 of the Income Tax Ordinance, 2001.

125. Time limit for execution of the notice.- No step in execution of the notice referred to in rule 123 shall be taken until the period specified in the said notice has elapsed since the date of service of the notice.

Provided that if the Commissioner is satisfied that the defaulter is to cancel, remove or dispose of the whole or any part of such of his moveable property as would be liable to attachment in execution of a notice that the realization of the amount of Notice would in consequence be delayed or obstructed, he may at any time after the issue of the notice under rule direct, for reasons to be recorded in writing, an attachment of the whole or part of such property:

Provided further that if the defaulter whose property has been so attached furnishes security to the satisfaction of the Commissioner, such attachment shall be cancelled from the date on which such security is accepted by the Commissioner.

126. Disposal of proceeds of execution.- Whenever assets are realized, by sale or otherwise in execution of a Notice, they shall be disposed of in the following manner, namely:-

- (a) there shall be paid to the Commissioner the amount due under the certificate in execution of which the assets were realized ;and

- (b) the balance, if any, shall be paid to the defaulter.

127. Determination of disputes.- Except as otherwise expressly provided in these rules, every question arising between the Commissioner and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a Certificate duly filed under these rules, or relating to confirmation or setting aside by an order under these rules of a sale held in execution of such Certificate, shall be determined by order of the Commissioner before whom such question arise.

128. Exemption from attachment.- The following shall not be liable to attachment and sale under these rules, namely:-

- (a) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any women;
- (b) tools of artisans, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Commissioner, be necessary to enable him to earn his livelihood as such;
- (c) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him;
- (d) books of account;
- (e) a mere right to sue for damages;
- (f) any right of personal service ;
- (g) stipends and gratuities allowed to a pensioner of the Government, or payable out of any service family pension fund notified in official Gazette by the Federal Government or the Provincial Government in this behalf, and political pensions;
- (h) the wages of labourers and domestic servants, whether payable in money or in kind;
- (i) salary to the extent of the first hundred rupees and one half of the remainder:

Provided that where such salary is the salary of the servant of Government or servant of a railway or local authority, and III whole or any part of the portion of such

salary liable attachment has been under attachment, whether continuously or intermittently for a total period of twenty four months, portion shall be exempt from attachment until the expiry of further period of twelve months and, where such attachment been made in execution of one and the same certificate, shall be finally exempt from attachment in execution of that notice;

- (j) the pay and allowances of persons to whom the Pakistan Act, 1952 (XXXIX of 1952), applies, or of persons other than Commissioned Officers to whom the Pakistan Navy Ordinance 1961 (XXXV of 1961), applies;
- (k) all compulsory deposits and other sums in or derived from fund to which the Provident Funds Act, 1925 (XIX of 1925), the time being applies in so far as they are declared by the , Act not to be liable to attachment;
- (l) any allowance forming part of the emoluments of any servant of Government or of any servant of a railway or local authority which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension.
- (m) any expectancy of succession by survivorship or other me contingent or possible right or interest; and
- (n) a right to future maintenance.

Explanation 1.- The particulars mentioned in clause (g), (h), (i),(j) and (l) are exempt from attachment or sale whether before or they are actually payable, and in the case of salary other t salary of a servant of the Government or a servant of railway local authority the attachable portion thereof is exempt from attachment until it is actually payable.

Explanation 2.-In clauses (h) and (i), "Wages" or "salary" means the totA1 monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l), derived by a person from his employment whether on duty or on leave.

Explanation 3.-In clause (l), "appropriate Government" means.

- (i) as respects any person in the service of the Federal Government, or any servant of Railway Board, a cantonment! authority or of the port

authority or a major port, the Federal Government; and

- (ii) as respect any person in the service of a Provincial Government or a servant of any local authority, the Provincial Government.

129. Investigation by Commissioner.-(I) Where any claim is preferred to, or any objection is made to the attachment or sale of, any property in execution of a Certificate on the ground that such property is not liable to such attachment or sale, the Commissioner shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made when the Commissioner considers that the claim or objection was designedly or unnecessarily delayed.

(2) Where the property to which the claim or objection relates has been advertised for sale, the Commissioner ordering the sale may postpone it during the investigation of the claim or objection, upon such terms as to security or otherwise as the Commissioner may deem fit.

(3) The claimant or objector shall adduce evidence to show that at the date on which the Notice was originally issued by the Commissioner for the recovery of the arrears, he had some interest in, or was possessed of the property in question.

(4) Where, upon the said investigation, the Commissioner is satisfied that, for the reason stated in the claim or objection, such property was at the said date in the possession of the defaulter or of some person in trust for him or in the occupancy of a tenant or other person paying rent to him, or being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other person, the Commissioner shall make an order releasing the property, wholly or to such extent as it was not in possession of the defaulter on his own account, from attachment or sale.

(5) Where the Commissioner is satisfied that the property was, at that date, in the possession of the defaulter as his own property and not on account of any other person, or was in possession of some other person in trust for him or in the occupancy of a tenant or other person paying rent to him, the Commissioner shall disallow the claim.

130. Removal of attachment on satisfaction or cancellation of Certificate.- Where the amount due is paid to the Commissioner shall be deemed to be withdrawn and, in case of immovable property, the withdrawal shall, if the defaulter so desired, be proclaimed at his expense, and a copy of the proclamation shall be affixed in manner provided by these rules for a proclamation of sale of immovable property.

131. Officer entitled to attach and sell.- The attachment and sale of immovable property may be made by such officer as the Commissioner may from time to time direct.

132. Adjournment or stoppage of sale.- (l) The Commissioner may adjourn sale hereunder to a specified day and hour; and the officer conducting any such sale may adjourn the sale, recording his reasons for such adjournment:

Provided that, where the sale is made in or within the precincts of the office Commissioner of Income Tax, the officer shall not adjourn the sale without the of the Commissioner.

(2) Where a sale of immovable property is adjourned under sub-rule (1) for a longer period than one calendar month, a fresh proclamation of sale under rules shall be made unless the defaulter consents to waive it.

(3) Every sale shall be stopped if, before the lot is knocked down, the amount tendered to the officer conducting the sale, or proof is given to his satisfaction e amount has been paid to the Commissioner who ordered the sale.

133. Defaulter not to mortgage, etc., any property.-Where a notice has been served on a defaulter under rule 123 the defaulter or his representative in interest shall not sell, mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Commissioner.

134. Prohibition against bidding or purchase by officer.-No officer or other person having any duty to perform in connection with any sale under these rules shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

135. Assistance by police.- Any officer authorized to attach or sell any property or to arrest the defaulter or charged with any duty to be performed under these rules, may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties.

PART-II
ATTACHMENT AND SALE OF MOVABLE PROPERTY ATTACHMENT

136. Person authorized to act, etc.- (I) The Commissioner may authorize any person to execute an order of attachment or sale under the rules in this part and in Part III and, where he does not so authorize any person references, in the said rules to "officer", so far as may be, be construed . references to the Commissioner.

(2) Except as otherwise provided in these rules, when any movable property is to be attached, the officer shall be furnished by the Commissioner with a warrant in writing and signed with his name specifying the name' of the defaulter and the amount to be realized.

137. Service of copy of warrant.- The officer shall cause a copy of the warrant to be served on the defaulter.

138. Attachment.- If, after service of the copy of warrant, the amount is not paid forthwith, the officer shall proceed to attach the movable property of the defaulter.

Provided that the standing crops of the agricultural produce lying in the field stored in or near the dwelling house of the defaulter or stored on the land owned or cultivated by the defaulter, which represents the agricultural produce of the land owned, leased or cultivated by the defaulter, shall not be attached.

139. Property in defaulter's possession.- Where the property to be attached is movable property in the possession of the defaulter, the attachment shall be made by actual seizure and the officer shall keep the property in his own custody or in the custody of one of his subordinates and shall be responsible for due custody thereof.

Provided that when the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the officer may sell it at once.

140. Debts and shares, etc.- (I) In the case of-

- a) a debt not secured by a negotiable instrument,
- b) a share in a corporation, or
- c) other movable property not in the possession of the defaulter except property deposited in, or in the custody of, any court,

the attachment shall be made by a written order, prohibiting,-

- i) in the case of the debt, the creditor from recovering the debt and the debtor from making payment thereof until the further order of the Commissioner;
- ii) in the case of the share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon; and
- iii) in the case of other movable property except as aforesaid, the person in possession of the same from giving it over to the defaulter .

(2) A copy of such order shall be affixed on some conspicuous part of the office of the Commissioner, and another copy shall be sent, in the case of the debt, to the debtor, in the case of the share in a corporation, to the proper officer of the corporation and in the case of other movable property (except as aforesaid), to the person in possession of the same.

(3) A debtor prohibited under clause (i) of sub-rule (1) shall, on receipt of order of the Commissioner, pay the amount of his debt to the Commissioner, and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

(4) Where the execution of a document or the endorsement of the defaulter in whose name a negotiable instrument or a share 'in a corporation is standing is required to transfer such negotiable instrument or share, the Commissioner 'such other officer as he may authorize in this behalf may execute such document or make such endorsement as may be necessary, and such execution or endorsement have the effect as an execution or endorsement by the defaulter.

(5) Until the transfer of such negotiable instrument or share, the Commissioner or any other officer authorized by him in this behalf may receive any interest or dividend due thereon and sign a receipt for the same. Any receipt so signed shall be as valid and effectual for all purposes as if the same had been signed by the defaulter himself.

141. Share in movable property.- Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice to the defaulter prohibiting him from transferring such share or interest or subjecting same to a charge in any manner .

142 Attachment of negotiable instrument.- Where the property is a liable instrument not deposited in a Court, nor in the custody of a public officer, the attachment shall be made by actual seizure, and the instrument shall be brought before the Commissioner and held subject to this orders.

143. Attachment of property in custody of public officer.- Where the property to be attached is in the custody of any public officer, the attachment be made by a notice to such officer requesting that such property and any interest or dividend becoming payable thereon may be held subject to the further s of the Commissioner by whom the notice is issued.

144. Attachment of property in partnership.- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Commissioner may make an order charging the of such partner in the partnership property and profits, with payment of amount due under the notice, and may, by the same or a subsequent, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to in respect of the partnership, and direct maintenance or rendition of accounts and inquiries and make an order for the sale of such interest or such order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or; in the case of a sale being directed, to purchase the same.

145. Inventory.- In the case of attachment of movable property by actual seizure the officer shall, after attachment of the property prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and shall forward the same to the Commissioner and deliver a copy thereof to the defaulter.

146. Attachment not to be excessive.- The attachment by seizure shall not be excessive, that is to say, the property attached shall be as nearly as possible proportionate to the amount specified in the warrant.

147. Seizure between sunrise and sunset.- Attachment by seizure shall be made after sunrise and before sunset and not otherwise.

148. Entry into building by officer, etc.- The officer may break open any inner or other door or window of any building and enter any building in order to seize any movable property if the officer has reasonable grounds to believe" that such building contains movable property liable to seizure under the warrant and the officer has notified his authority and intention of breaking open if admission is not given. He shall, however, give all reasonable opportunity to women withdraw.

149. Sale.- The Commissioner may direct that any movable property attached under these rules or such portion thereof as may seem necessary to satisfy the certificate shall be sold.

150. Issue of proclamation.- When any sale of movable property is ordered by the Commissioner, he shall issue a proclamation of the intended sale specifying the time and place of sale and whether the sale is subject to confirmation or not.

151. Proclamation how made.-(I) The proclamation shall be made by the beat of drum or other customary mode, and the contents of the proclamation shall be explained in the language of the district-

- (a) in the case of property attached by actual seizure-
 - (i) in the village in which the property was seized or, if the property was seized in a town or city, then, in the locality in which it was seized; and
 - (ii) at such other places as the Commissioner of Tax may direct; and
- (b) in the case of property attached otherwise than by actual seizure. in such places, if any, as the Commissioner may direct.

(2) A copy of the proclamation shall also be affixed at a conspicuous place in the office of the Commissioner.

(3) Where the Commissioner so directs, such proclamation may also be published in one or two newspapers.

152. Sale after fifteen days.- Except where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, no sale of movable property under these rules shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days from the date on which a copy of the proclamation of sale was affixed in the office of the Commissioner.

153. Sale to be by auction or by tender.- The property shall be sold by public auction or by tender, in one or more lots, as the officer may consider advisable and, if the amount to be realized by sale may be satisfied by the sale of a portion of the property, the sale shall be only with respect to that portion of the property.

154. Sale by public auction.- (I) Where movable property is sold by public on, the price of each lot shall be paid at the time of sale or as soon thereafter the officer holding the sale directs and in default of payment the property shall with be re-sold.

(2) On payment of the purchase money, the officer holding the sale shall grant to the purchaser a certificate specifying the property purchased, the price paid he name of the purchaser, and the sale shall thereupon become absolute.

(3) Where the movable property to be sold is a share in goods belonging to defaulter and a co-owner, and two or more persons, of whom one is

such co-owner, respectively bid the same sum for such property or for any lot, the bid of co-owner shall have preference.

155. Irregularity not to vitiate sale.- Any error or irregularity in publishing or conducting the sale of movable property shall not vitiate the sale if provisions of these rules have been substantially complied with.

156. Negotiable instruments or share in a corporation.- Notwithstanding anything contained in these rules, where the property to be sold negotiable instrument or a share in a corporation, the Commissioner instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker .

157. Order for payment of coin or currency notes to the Commissioner of Income-tax.- Where the property attached is current coin or currency notes, the Commissioner may, at any time during the continuance of the attachment, direct that such coin or notes, or a part thereof sufficient to satisfy the Notice, be paid over to the Commissioner.

PART-III
ATTACHMENT AND SALE OF IMMOVABLE PROPERTY ATTACHMENT

158. Attachment.- Attachment of the immovable property of the defaulter be made by an order prohibiting the defaulter from transferring or subjecting the property to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge.

159. Service of notice of attachment.- A copy of the order of attachment be served on the defaulter.

160. Proclamation of attachment.- The order of attachment shall be aimed at some place on or adjacent to the property attached by beat of drum or customary mode, and a copy of the order shall be affixed at a conspicuous of the property and also at a conspicuous place of the office of the Commissioner.

161. Sale and proclamation of sales.- (1) The Commissioner of Tax may direct that any immovable property which has been attached, or such portion of as may seem necessary to satisfy the notice, shall be sold.

(2) Where any immovable property is ordered to be sold, the Commissioner shall cause a proclamation of the intended sale to be made in the language of the district.

162. Contents of proclamation.-(1) A proclamation of sale of immovable property shall be drawn up after service of notice to the defaulter, and shall state time and place of sale and also specify-

- (a) the location of the property to be sold;
- (b) as fairly and accurately as possible the revenue or rent, if any, assessed upon the property or any part thereof; and
- (c) the amount for the recovery of which the sale is ordered.

(2) The proclamation may also specify any other thing which the Commissioner considers material for a purchaser to know in order to judge the' nature and value of the property.

163. Mode of making proclamation.-(1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode, and a copy of the proclamation shall be affixed at a conspicuous place of the property and also at a conspicuous. of the office of the Commissioner.

(2) Where the Commissioner so directs, such proclamation may be published in one or two newspapers.

(3) Where the property is divided into lots for the purpose of being sold, separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Commissioner, otherwise be given.

164. Time of sale.- No sale of immovable property under these rules shall, without the consent in writing of the defaulter, take place until after the expiration of at least thirty days from the date on which a copy of the proclamation of sale has been affixed on the property or in the office of the Commissioner, whichever is later.

165. Sale to be by auction or by tender.-The sale shall be made by public auction or by tender to the highest bidder and shall be subject to confirmation by the Commissioner.

166. Deposit by purchaser and re-sale in default.-(1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per cent of the amount of his purchase money to the officer conducting the sale; and in default of such deposit the property shall forthwith be resold.

(2) The full amount of purchase money payable shall be paid by the purchaser to the Commissioner on or before the fifteenth day from the date of the sale of the property.

167. Procedure in default of payment.- In default of payment within the period mentioned in rule 166 twenty per cent of deposit made under sub-rule (1) of that rule shall be forfeited and the rest shall be kept as deposit to be dealt with as mentioned in rule 168 and the property shall be re-sold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may be subsequently sold except to such sums as may be found refundable to him under rule 168.

168. Amount recoverable from purchaser in default.-Any deficiency of price which may happen on a re-sale by reason of the purchaser's default including all expenses attending such re-sale, shall be recoverable from the defaulting purchaser up to the maximum of eighty per cent of the deposit made by him under sub-rule (1) of rule 173 and kept as a deposit under rule 166 and if there is any surplus after meeting the deficiency the same shall be refunded to the defaulting purchaser .

169. Authority to bid.- All persons bidding at the sale shall be required to declare if they are bidding on their own behalf, or on behalf of their principals and, in the latter case, they shall be required to deposit their authority, and in default their bids shall be rejected.

170. Application to set aside sale of immovable property on deposit.-Where immovable property has been sold in execution of a Certificate, the defaulter, or any person whose interests are affected by the sale, may, at any

within thirty days from the date of the sale, apply to the Commissioner to set aside the sale, on his depositing-

- (a) for payment to the Commissioner, the amount specified in the proclamation of sale as that for the recovery of which the sale was ordered with interest thereon at the rate of eight per cent per annum, calculated from the date of proclamation of sale to the date when the deposit is made; and
- (b) for payment to the purchaser, as penalty, a sum equal to ten per cent of the purchase money.

(2) Where a person makes an application under rule 171 for setting aside the sale of his immovable property, he shall not, unless he withdraws that application, be entitled to make or prosecute an application under this rule.

171. Application to set aside sale of immovable property on ground of non-service of notice or irregularity .-Where immovable property has been in execution of a notice, the Commissioner of Income Tax, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Commissioner to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by these rules or on the ground of a material irregularity in publishing or conducting the sale:

provided that-

- (a) no sale shall be set aside on any such ground unless the Commissioner is satisfied on the basis of evidence, produced before him that the applicant has sustained loss by reason of the non-service or irregularity; and
- (b) an application made by a defaulter under this rule shall be disallowed unless he deposits the amount recoverable from him in execution of the notice.

172. Setting aside sale where defaulter has no saleable interest.- At time within thirty days of the sale, the purchaser may apply to the Commissioner to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

173. Confirmation of sale.-(l) Where no application is made for setting the sale under the foregoing rules or where such an application is made and owed by the Commissioner, he shall, if the full amount of the purchase money has been paid, make an order confirming the sale, and upon the sale shall become absolute.

(2) Where such application is made and allowed, and where, in the case of application made to set aside the sale on deposit of the amount and penalty interest, the deposit is made within thirty days from the date of sale, the Commissioner shall make an order setting aside the sale.

Provided that no such order shall be made unless notice of the application has been given to the persons affected thereby.

174. Return of purchase money in certain cases.-Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, shall be paid to the purchaser .

175. Sale certificate.- (1) Where a sale of immovable property has become absolute, the Commissioner shall grant a certificate specifying the property sold, and the name of the person who at the time of sale was declared to be the purchaser .

(2) Such certificate shall state the date on which the sale become absolute.

176. Postponement of sale to enable defaulter to raise amount due under notice.-(1) Where an order for the sale of immovable property has been made and the defaulter satisfies the Commissioner of Tax that there is reason to believe that the amount of the notice may be raised by mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Commissioner of Tax may, on the application of the defaulter, postpone the sale of the property specified in the order for sale, on such terms and for such period as he thinks proper, to enable the defaulter to raise the amount.

(2) In such case, the Commissioner shall grant a certificate to the defaulter authorizing him, within a period to be mentioned therein and notwithstanding anything contained in these rules, to make the proposed mortgage, lease or sale:

Provided that all money payable under such mortgage, lease or sale shall be paid, not to the defaulter, but to the Commissioner:

Provided further that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Commissioner.

177. Fresh proclamation before resale.- Every re-sale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period herein-before provided for the sale.

178. Bid of co-sharer to have preference.- Where the property sold is a share of undivided immovable property and two or more persons, of whom one is a co-sharer, respectively bid the same sum for such property or for any lot, the bid of the co-sharer shall have preference.

PART-IV
APPOINTMENT OF RECEIVER

179. Appointment of receiver for business.- (1) Where the property of Defaulter consists of a business, the Commissioner may attach the business and appoint a person as receiver to manage the business.

(2) Attachment of a business under this rule shall be made by an order prohibiting the defaulter from transferring or subjecting the business to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge and intimating that the business has been attached under this rule. A copy of the order of attachment shall be served on the defaulter and another copy shall be affixed on a conspicuous part of the premises in which the business is carried on and at a conspicuous place in the office of the Commissioner.

(3) Where the Commissioner so directs, such order shall also be published in a newspaper.

180. Appointment of receiver for immovable property.- Where immovable property is attached, the Commissioner may, instead of directing sale of the property, appoint a person as receiver to manage such property.

181. Power of receivers, etc.- (1) Where it appears to the Commissioner to be just and convenient, the Officer may by order-

- (a) remove any person from the possession or custody of the property;
- (b) commit the same to the possession, custody or management of the receiver; and
- (c) confer upon the receiver all such powers, as to bringing and defending suits and for the realization, management, protection, preservation and improvement of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of documents as the owner himself has or such of those powers as the Commissioner thinks fit:

Provided that nothing in this rule shall authorize the Commissioner to remove from the possession or custody of property any person whom any party to recovery proceedings has not a present right so to remove.

(2) The Commissioner may by general or special order fix the amount to be paid as remuneration for the services of the receiver.

- (3) Every receiver appointed by the Commissioner shall-
- (a) furnish such security, if any, as the Commissioner thinks fit, to account duly for what he shall receive in respect of the property;
 - (b) submit his accounts at such periods and in such form as the Commissioner directs;
 - (c) pay the amount due from him as the Commissioner of Income directs; and
 - (d) be responsible for any loss occasioned to the property by his willful default or gross negligence.

(4) The profits or rents and profits, of such business or other property, "after defraying the expenses of management, be adjusted towards discharge arrears, and the balance, if any, shall be paid to the defaulter.

182. Withdrawal of management.- The attachment and management under this part may be withdrawn at any time at the discretion of the Commissioner, or if the arrears are discharged by receipt of such profits and rents or are otherwise paid.

PART-V
ARREST AND DETENTION OF THE DEFAULTER

183. Notice to show cause.- (1) No order for the arrest and detention in civil prison of a defaulter shall be made unless the Commissioner has issued and served a notice upon the defaulter, calling upon him to appear before him on the date specified in the notice and to show cause why he should not be committed to the civil prison, and unless the Commissioner, for reasons to be recorded in writing, is satisfied-

- (a) that the defaulter, with the object or effect of obstructing the execution of the Certificate has, after the receipt of the Certificate in the office of the Commissioner, dishonestly transferred, concealed or removed any part of his property, or
- (b) that the defaulter has, or has had since the receipt of the notice in the office of the Commissioner, the means to pay the arrears or some substantial part thereof and refuses or neglects or has refused or neglected to pay the same.

(2) Notwithstanding anything contained in sub-rule (1) a warrant for the arrest of the defaulter may be issued by the Commissioner, if he is satisfied, by affidavit or otherwise, that, with the object or effect of delaying the execution of the notice, the defaulter is likely to abscond or leave the local limits of the jurisdiction of the Commissioner.

(3) Where appearance is not made in compliance to a notice issued and served under sub-rule (1), the Commissioner may issue a warrant for the arrest of the defaulter .

(4) Every person arrested in pursuance of a warrant of arrest under sub- rule (2) or sub-rule (3) shall be brought before the Commissioner as soon as practicable and in any event within twenty-four hours of his arrest, exclusively the time required for the journey:

Provided that if the defaulter pays the amount entered in the warrant ii arrest as due to the officer arresting him, such officer shall at once release him.

184. Hearing.- When a defaulter appears before the Commissioner in compliance to a notice to show cause or is brought before the Commissioner under rule 183 the Commissioner shall give the defaulter an opportunity of showing cause why he should not be committed to the civil prison.

185. Custody pending hearing.- Pending the conclusion of the inquiry, the Commissioner may order the defaulter to be detained in the custody of such officer as the Commissioner of Income Tax may think fit or release him on his

furnishing security to the satisfaction of the Commissioner for his appearance when required.

186. Order of detention.- (1) Upon the conclusion of the inquiry, the Commissioner may make an order for the detention of the defaulter in the civil prison and shall in that event cause him to be arrested if he is not, already under arrest:

Provided that in order to give the defaulter an opportunity of satisfying the arrears, the Commissioner may, before making the order of detention leave the defaulter in the custody of the officer arresting him or of any other officer for specified period not exceeding fifteen days, or release him on his furnishing security to the satisfaction of the Commissioner for his appearance at the expiration of the specified period if the arrears are not so satisfied.

(2) When the Commissioner does not make an order of detention under sub-rule (1), he shall, if the defaulter is under arrest, direct his release.

187. Detention in and release from prison.- (1) Every person detained the civil prison in execution of a Certificate may be so detained-

- (a) where the Certificate is for a demand of an amount exceeding twenty five thousands, for a period of six months, and
- (b) in any other case for a period of six weeks:
Provided that he shall be released from such detention-
 - (i) on the amount mentioned in the warrant for his detention being paid to the Officer-in-charge of the civil prison, or
 - (ii) on the request of the Commissioner who has issued the notice or of the Commissioner on any ground other than the grounds mentioned in rule 193(1) and 196:

Provided further that where he is to be released on the request of the Commissioner, he shall not be released without the order of the Commissioner.

(2) A defaulter released from detention under this rule shall not, merely by of his release, be discharged from his liability for the arrears; but he shall liable to be re-arrested under the notice in execution of which he was detained in the civil prison.

188. Release.-(1) The Commissioner may order the release of a defaulter who has been arrested in execution of a notice upon being satisfied that he has disclosed the whole of his property and has placed it at the disposal of Commissioner and that he has not committed any act in bad faith.

(2) If the Commissioner has ground for believing the disclosure made defaulter under sub-rule (1) to have been untrue, he may order the re-arrest of the defaulter in execution of the notice but the period of his detention in the prison shall not in the aggregate exceed that authorized by rule 187.

189. Release on ground of illness.- (1) At any time after a warrant for the of a defaulter has been issued, the Commissioner may cancel it on ground of the serious illness of the defaulter .

(2) Where a defaulter has been arrested, the Commissioner may him if, in the opinion of the Commissioner of Tax, he is not in a fit state of to be detained in the civil prison.

(3) Where a defaulter has been committed to the civil prison, he may be, therefrom by the Commissioner on the ground of the existence of any infectious or contagious disease or on the ground of his suffering from any illness;

(4) A defaulter released under this rule may be re-arrested, but the period detention in the civil prison shall not in the aggregate exceed that authorized by rule 164.

190. Entry into dwelling house.- For the purpose of making an arrest under these rules,-

- (a) no dwelling house shall be entered after sunset and before sunrise;
- (b) no outer door of a dwelling house shall be broken open unless such dwelling house or a portion thereof is in the occupancy of the defaulter and he or any other occupant of the house refuses or in any way prevents access thereto; but, when the person executing any such warrant has duly gained access to any dwelling house, he may break open the door or any room or apartment if he has reason to believe that the defaulter is likely to be found there; and
- (c) no room, which is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public shall be entered into unless the officer authorized to make the arrest has given notice to her that she is at liberty to withdraw and has given her reasonable time and facility for withdrawing.

191. Prohibition against arrest of woman or minor, etc.- The Commissioner shall not order the arrest or detention in the civil prison of-

- (a) a woman, or
- (b) any person who, in his opinion, is a minor or of unsound mind.

PART-VI
MISCELLANEOUS

192. Continuance of Notice.- No notice shall cease to be in force by reason of the death of the defaulter.

193. Procedure on death of defaulter.- If, at any time after the issue of a Notice to the Commissioner, the defaulter dies, the proceedings under these rules (except arrest and detention) may be continued against the legal representative of the defaulter who shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the arrears demand and the provisions of these rules shall be apply as if the legal representative were the defaulter .

194. Appeal.- (1) An appeal from any order passed by the Commissioner or taxation officer under these rules shall lie to the Regional Commissioner where Commissioner himself acts to executes the purpose of in this Chapter; and to be Commissioner if under delegated powers any taxation officer or authority acts and executes the purposes of this Part.

(2) Every appeal under this rule shall be presented within thirty days from the date of the order appealed against.

(3) The appellate authority (hereinafter referred to as “the authority”) after hearing the party or his representative may admit the appeal for hearing or reject it summarily if he is of the opinion that the appeal is without any substance.

(4) Where the appeal is admitted for hearing under sub-rule (3), the authority hearing appeal shall fix a date for hearing of which notice shall be given to the other party.

(5) If, on the date of hearing, no step is taken on behalf of either party, the authority hearing appeal may forthwith take up the appeal for ex-parte disposal or dismiss it for default, as the case may be:

Provided that the appeal may be adjourned to some other date for hearing on sufficient cause being shown by either party by an application in that behalf.

(6) After hearing both the parties or their representatives or when the appeal is taken up for ex-parte hearing the appellant or his representative, the authority hearing appeal may pass any such order as may appear to him, confirming, modifying or reversing the order of the Commissioner or remanding the case for fresh decision in the light of directions that he may like to give not inconsistent with these rules, after setting aside the order of the Commissioner.

(7) Pending the decision of any appeal, execution of the Certificate may be stayed if the appellate authority so directs, but not otherwise.

195. Review .- Any order passed under these rules may, after notice to all persons interested, be reviewed by the officer who made the order, or by his successor in office, on account of any mistake apparent from the record.

196. Recovery from surety.- Where any person has under these rules a surety for the amount due by the defaulter, he may be proceeded against under these rules as if he were the defaulter .

197. Receipt to be given.- If any amount is received by any officer or other person in pursuance of these rules, he shall issue a receipt of the amount so received.

198. Subsistence allowance.- (1) When a defaulter is arrested or; detained in the civil prison, the sum payable for the subsistence of the defaulter from the date of arrest until he is released shall be borne by the Commissioner.

199. The sum under rule 198, shall be calculated on the scale fixed by the Provincial Government for the subsistence of judgment-debtors arrested in execution of a of a civil court.

200. Delivery of property in occupancy of defaulter.-Where the immovable property sold is in the occupancy of the defaulter or of some person on his , or of some person claiming under a title created by the defaulter subsequently to the attachment of such property and a certificate in respect thereof has been made, the Commissioner shall, on the application of the purchaser, order delivery to be made by putting such purchaser or any person whom he may appoint to receive delivery on his behalf in possession of the property, and, if he, by removing any person who refuses to vacate the same.

201. Delivery of property in occupancy of tenant.- Where the immovable property sold is in the occupancy of a tenant or other person entitled to occupy the same and a certificate in respect thereof has been granted, the Commissioner shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale at some conspicuous place on the property, and proclaiming to the occupant by beat of drum or other customary mode, at some convenient place that the interest of the defaulter has been transferred to the purchaser .

202. Resistance or obstruction to possession of immovable property.- (1) Where the holder of a certificate for the possession of immovable property or the purchaser of any such property sold in execution of a Certificate is resisted, obstructed by any person in obtaining possession of the property, he may make an application to the Commissioner complaining of such resistance or obstruction.

(2) The Commissioner shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

203. Resistance or obstruction by defaulter.- Where the Commissioner is satisfied that the resistance or obstruction was occasioned without any just cause by the defaulter or by some other person at his instigation, he shall direct that the applicant be put into possession of the property, and where the applicant is still resisted or obstructed in obtaining possession, the Commissioner may also, at the instance of the applicant, order the defaulter, or any person acting at his instigation, to be detained in the civil prison for a term which may extend to thirty days.

204. Resistance or obstruction by bona fide Claimant.- Where the Commissioner is satisfied that the resistance or obstruction was occasioned by any person (other than the defaulter) claiming in good faith to be in possession of the property on his own account of some person other than the defaulter, the Commissioner shall make an order dismissing the application.

205. Dispossession by certificate holder or purchaser .-(1) Where any person other than defaulter is dispossessed of immovable property by the holder of a certificate for the possession of such property or where on such property has been sold in execution of a Certificate, by the purchaser thereof, he may make an application to the Commissioner complaining of such dispossession.

(2) The Commissioner shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

206. Bona fide claimant to be restored to possession.- Where the Commissioner is satisfied that the applicant was in possession of the property on his own account or on account of some person other than defaulter, he shall direct that the applicant be put into possession of the property.

207. Rules not applicable to transferee lite pendente.- Nothing in rules 211 and 205 shall apply to resistance or obstruction in execution of a certificate for the possession of immovable property by a person to whom the defaulter has transferred the property after the institution of the proceedings in which the order was passed or to the dispossession of any such person.

208. Delivery of movable property, debts and shares.- (1) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser .

(2) Where the property sold is movable property in the possession of some person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.

(3) Where the property sold is a debt not secured by a negotiable instrument or is a share in a corporation, the delivery thereof shall be made by a written order of the Commissioner prohibiting the creditor from receiving the debt or any, rest thereon, and the debtor from making payment thereof to any person except the purchaser, or prohibiting the person in whose name the share may be standing from making any transfer of the share to any person except the, chaser,

or receiving payment of any dividend or interest thereon, and the manager, secretary, or other proper officer of the corporation from permitting any such transfer or making any such payment to any person except the purchaser .

209. Execution of documents and endorsement of negotiable instruments.- Where any endorsement or execution of document is required to transfer a negotiable instrument or any share to a purchaser under these rules, such document shall be executed or endorsement shall be made by the Commissioner.

210. Forms.- Any notice, warrant of attachment, warrant of arrest, sale proclamation, sale certificate or order to be issued under these rules, shall be issued in such form as the Board may from time to time direct, and any defect or deficiency in form unless it adversely effects the interest of the parties, shall not vitiate the proceedings taken or initiated.

¹[CHAPTER XVII

¹ Substituted by S.R.O. 541(I)/2003, dated 13TH June, 2003. The substituted Chapter XVII read as follows:

“CHAPTER XVII
NON-PROFIT ORGANISATIONS

211. Procedure for the approval of a non-profit organisation. – (1) An institution, fund, trust, society or any other organisation established in Pakistan for religious or a charitable and community services purposes requiring approval of the Commissioner under clause (36) of section 2 of the Income Tax Ordinance, 2001, shall make an application to the Commissioner in the following form, namely --

APPLICATION FOR A RULING FOR THE PURPOSES OF SUB-SECTION (36) OF SECTION 2 OF THE INCOME TAX ORDINANCE, 2001

To

The Commissioner (As per jurisdiction specified)
_____ (City)

Dear Sir.

With reference to clause (36) of section 2 of the Income Tax Ordinance, 2001, the undersigned hereby applies, on behalf of _____ (State the name of the institution, fund, trust, society or organization) for its approval for the purpose of the said clause for the tax year ending _____.

Necessary particulars are set out below, in the schedule to this application.

The following documents required under sub-rule (2) of rule are enclosed –

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____
- (vi) _____
- (vii) _____

Yours faithfully,

Signature _____
Name in block letters _____
Designation _____

Application must be signed either by the President or the Secretary of the Institution or by a Trustee of the Institution/Trust or any other organization.

SCHEDULE
PARTICULARS

1. Name of the Institution/Fund/Trust/Society/ organization (in block letters) _____
2. Full address of the Institution/Fund/Trust/Society/ organization (in block letters) _____
3. Date of registration of the Institution/Fund/Trust/Society/ organization _____
4. Its aims and objects.
(a) _____
(b) _____
(c) _____
(d) _____
5. Whether the Institution/Trust has been registered under the Societies Registration Act, 1860 or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 or any other law or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration
_____.

-
6. Whether the Trust Deed/ Constitution /Rules and Regulations/ Memorandum of Association in conforms to the provisions of sub-rule (1) of rule 220..If so, please give the number of Article/ Clause/ Rule for each provision.
 7. Whether the Institution Fund/Trust/ Organization ensures for the benefit of the general public or a particular community or class or persons only (give full details).
 8. The number of members of the institution on the date of application.
 9. Accounting year of the institution/Trust commence on _____and ends on _____.
 10. The following books of accounts are being regularly maintained by the institution and are open for inspection without that any hindrance to the general public.

Signature _____
 Name in block letters _____
 Designation _____

- (2) An application under sub-rule (1) shall be accompanied by -
 - (a) a duly attested copy of the constitution, memorandum and articles of association, rules, regulations or bye-laws, as the case may be, of the institution, fund, trust or society specifying the aims and objects for which it is established.
 - (b) in case of a trust, the original registered trust deed, together with duly attested copy thereof;
 - (c) in the case of a society or agency where registration of the institution has been made under the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law as applicable, the original registration certificate of the society or agency, together with a duly attested copy thereof;
 - (d) duly attested copies of the balance-sheet and of revenue accounts of the institution, fund, trust, society or organisation as audited by a chartered accountant for the year immediately preceding the year in which the application is made; where application is made for the renewal, the following requirements may be met.
 - (e) the names and addresses of the President, Secretary, Treasurer, Manager and other office bearers, Trustees or organisation , as the case may be, of the institution, fund, trust or society, and indicating clearly their family relationships, if any, with each other; and
 - (f) duly attested copies of the balance sheet and of revenue accounts, as audited by a qualified accountant for the year immediately preceding the year in which application is made. The qualified accountant means:-
 - a. A retired officer of the government not below grade-18 or Bank Manager, provided its receipts and expenditure pass through the bank accounts for non-profit organisation with annual receipts upto Rs. 0.5 million.
 - b. A cost and management accountant for those with annual receipts upto 3 million.
 - c. A chartered accountant for any amount of annual receipts.
 - (g) a detailed report with regard to the performance of the institution for achieving its aims and objects during the three income years preceding the application duly evaluated, certified and rated by an independent agency approved by an authority designated by the Government of Pakistan for this purpose or till that authority is established, under arrangements made by the Central Board of Revenue.

212. Decision on application.- (1) On receipt of an application under rule 211, the Commissioner may make such inquiries or call for such further information as the Commissioner may

deem necessary and after completion of formalities may approve the institution, fund, trust, society or organisation for the purpose of clause (37) of section 2 of the Income Tax Ordinance, 2001.

- (2) An approval granted under sub-rule (1) shall be
- (a) notified in the official gazette;
 - (b) subject to such conditions as the Commissioner may specify in the approval; and
 - (c) valid until the 31st day of December of the calendar year next following the calendar year in which the approval is granted.

213. Refusal to grant approval.- (1) The approval shall not be granted if the constitution, memorandum or articles of association, rules, regulations or bye-laws, or trust deed, as the case may be, specifying the aim and objects of the institution, fund, trust or society do not provide -

- (a) for the audit of the annual accounts of the institution, fund, trust or society every year by a qualified accountant as specified in clause (f) of sub-rule (2) of rule 218 wherever applicable.
- (b) where the institution, fund or society is registered under the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare (Registration Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof, for the quorum of a meeting of the members of the body in which the control of the affairs of the institution vest, being not less than four or one-third of the total number of the members of such body, whichever is greater;
- (c) where the institution is a Trust as defined in the Trust Act, 1882 (II of 1882), for the quorum of a meeting of the members of the body in which the control of the affairs of the trust vests, being not less than three or one-third of the total number of the members of such a body, whichever is greater;
- (d) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to another institution, fund, trust, society or organisation which is an approved non-profit organisation, intimation of such transfer to be given to the Commissioner within three months of the dissolution;
- (e) for the utilisation of its money, property or income or any part thereof solely for promoting its objects;
- (f) for prohibiting any portion of its money, property or income being paid or transferred directly by way of dividend bonus or profit to any of its members or the relative or relatives of a member or members;
- (g) for the accounts of the institution being kept in a scheduled bank or in a post office or national savings organisation, National Bank of Pakistan or National Commercialised Banks.
- (h) for prohibiting the making of any changes in the constitution, memorandum or articles of association, rules, regulations, or by-laws, or trust deed, as the case may be, without the prior approval of the Commissioner; or
- (i) for restricting the money validly set a part or not utilised to 25 per cent of the income including surplus worked out of amount donations made to it. In case, accounting period closes within three months of the commencement of activities, the Commissioner can relax this condition upto 50% of the amount, provided that certificate that the amounts so in excess of the said limit have been invested in Government securities or in the financial institutions including NIT Units or any mutual funds registered with State Bank of Pakistan or Securities Exchange Commission of Pakistan subject to the condition, that such deposit/ investment in or through the financial institution(s) shall not exceed 1/3rd of the surplus at the end of the year as mentioned.

(2) The Commissioner may refuse to approve the institution, fund, trust, society or organisation if the Commissioner is satisfied that the institution, fund, trust or society -

- (a) has been or is being used for personal gain of any particular person or a group of persons;

-
- (b) has been propagating the view of a particular political party;
 - (c) has been or is being managed in a manner calculated to personally benefit its members or their families; or
 - (d) has not or will not be able to achieve its declared aims and objects in view of its set up, administrative or otherwise as evaluated and certified by an independent rating agency.
- (3) The Commissioner shall notify the applicant, in writing, of the Commissioner's decision to refuse the approval.
- (4) The notice referred to in sub-rule (2) shall include a statement of reasons for the refusal.

214. Renewal of approval.- (1) An institution, fund, trust, society or organisation that has been approved as a non-profit organisation may renew the approval by application in the following in the following form, namely:-

APPLICATION FOR RENEWAL OF APPROVAL FOR THE PURPOSES OF CLAUSE (37) OF
SECTION 2 OF THE INCOME TAX ORDINANCE, 2001

To

The Secretary
Central Board of Revenue
Islamabad.

I, the undersigned, hereby apply for the renewal of approval _____ name of institution/ fund/ trust/ society/ organization) for the year ending 31st December, 20 ____.

The _____ (name of institution/ fund/ trust/ society/ organization) was ruled a non-profit organization by the Commissioner vide Notification No _____ dated _____.

It is hereby certified that --

- (a) the Constitution/Trust Deed/Rules and Regulations/Memorandum and Articles of Association, previously filed with the Commissioner, have remained unchanged.
- (2) An application for renewal of approval under sub-rule (1) shall be furnished within six months after the expiry of the validity of the ruling last issued and such application shall be accompanied by such documents and instruments as are specified in sub-rule (2) of rule 211.
- (3) The Commissioner shall grant an application for renewal of approval where the Commissioner is satisfied that the institution, fund, trust or society –
 - (a) complied with the provisions of clause (h) of sub-rule (1) of rule 213;
 - (b) did not suffer any one or more of the disqualification specified in sub-rule (2) of rule 213;
 - (c) complied with the provisions of rule 216; and
 - (d) otherwise satisfied the requirements for certification as a non-profit organisation in the preceding three years.
- (4) The Commissioner shall refuse an application for renewal of a approval for any year if the institution, fund, trust or society did not enjoy approval for the calendar year immediately preceding the year in which the renewal application is made under this rule.
- (5) The renewal of approval shall be valid up to the 31st December of the second calendar year following the calendar year in which the approval is granted, provided that subsequent renewals will be for a period extending upto three years depending on the rating agency's report and audit results.
- (6) The renewal of approval of an institution, fund, trust, society or organisation shall be –
 - (a) notified in the Official Gazette; and
 - (b) subject to such conditions as the Commissioner may specify in the renewal of approval..
- (7) The Commissioner shall notify the applicant, in writing, of the Commissioner's decision to refuse an application to renew the approval.
- (8) The notice referred to in sub-rule (7) shall include a statement of reasons for the refusal.

215. Finalisation of applications.- The Commissioner shall finalise applications under rules 211 and 214 within two months of receipt of the application.

216. Annual accounts.- An institution, fund, trust or society that has been approved under rule 212 or whose approval has been renewed under rule 214 shall, by the 30th of January each year, submit to the Commissioner, in respect of the preceding calendar year:-

- (a) a copy of the statement of audited accounts, as mentioned in clause (a) of sub-rule (1) of rule 214;
- (b) a statement of income and donations received and moneys paid;
- (c) a list of donees and beneficiaries with full addresses; and
- (d) a statement showing the money set apart or kept un-utilised with reasons thereof.

217. Power to withdraw approval.- (1) The Commissioner may, at any time, withdraw an approval granted earlier, if the institution, fund, trust society or organisation fails to comply with the provisions of rule 216 or 219 and is satisfied that

- (a) the said institution, fund, trust or society has failed to fully utilise its income and the donations received by it for achieving the purpose for which it was established;
- (b) the reason for setting apart, or for not utilising, the money referred to in clause (c) of rule 216 is not valid; or

(2) No approval shall be withdrawn under sub-rule (1) unless the institution, fund, trust, society or organisation has had an opportunity to show cause against the action proposed to be taken.

(3) Where the Commissioner decides to withdraw an approval under sub-rule (1), the Commissioner shall give the institution, fund, trust or society notice, in writing, of the decision including a statement of reasons for the decision.

218. Appeal against a decision made under this rule.- An institution, fund, trust or society dissatisfied with –

- (a) a decision to refuse an application made under rule 211 or 214; or
- (b) a decision to withdraw an approval,

may lodge an appeal in the following form with the Commissioner (Appeals), namely:-

GROUND OF APPEAL

We/I _____ the petitioner(s) named in the above petition do declare that what is stated therein is true to the best of our/my information and belief.

Date.....200

Signature _____
 Name _____
 Address _____

PARTICULARS

Name of the Institution/ Fund/ Trust/ Society (in block letters).

1. Full address of the Institution/ Fund/ Trust/ Society (in block letters)
2. Date of establishment of the Institution/ Fund/ Trust/ Society.
3. Its aims and objects
 - (a)
 - (b)
 - (c)
 - (d)
4. Whether the Institution/Fund/Trust/Society has been registered under the Societies Registration Act, 1860, or under the Voluntary Social Welfare Agencies (Registration and Control)

NON-PROFIT ORGANISATIONS

211. Procedure for the approval of a non-profit organization. – (1) An institution, fund, trust, society or any other non-profit organization (hereinafter referred to in this Chapter as organisation) established in Pakistan for religious, educational, charitable, welfare or development purposes or for the promotion of an amateur sport requiring approval of the Commissioner under clause (36) of section 2 of the Ordinance, shall make an application to the Commissioner in the following form, namely: -

APPLICATION FOR APPROVAL FOR THE PURPOSES OF CLAUSE (36) OF SECTION 2 OF THE INCOME TAX ORDINANCE, 2001

To,

The Commissioner of Income Tax,
_____Zone,
_____ (City).

1. With reference to clause (36) of section 2 of the Income Tax Ordinance, 2001 (XLIX of 2001), I the undersigned, hereby apply, on behalf of _____ (name of the organization) for its approval for the purposes of the said clause for the tax year ending on _____.

2. Necessary particulars are set out below, and in the schedule to this application.

3. The following documents required under sub-rule (2) of rule 211 of the Income Tax Rules, 2002, are enclosed.

Ordinance, 1961, or any other law in substitution thereof or established in pursuance of a Trust Deed. Please give its number and date.

6. Whether the Trust Deed/Constitution/Rules and Regulations/ Memorandum of Association contain the provisions of sub-rule (3) of rule 41. If so, please give the number of Article/ Clause/ Rule for each provision.

7. Whether the Trust Deed/ Constitution/ Fund/ Trust ensures for the benefit of the general public or a particular community or class or persons only (give full details).

8. The number of members of the institution on the date of application.

Signature _____
Name _____
(Block Letter)
Designation _____

219. Institution granted approval before commencement of these rules.- The approval granted prior to the commencement of these rules to an institution, fund, trust or society shall be deemed to have been withdrawn unless an application in the manner laid down in rule 221 is made on behalf of such institution, fund, trust or society for calendar year 2002 within the time specified before June 2003.

220 Relaxation of requirements or conditions.- The Commissioner, as the case may be, may relax or modify any of the requirements or conditions of this rule, in any individual case, if it is satisfied that the requirements or conditions could not be fulfilled by the applicant for reasonable cause.”

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

Signature _____
 Name (in block letters) _____
 Designation _____

Application must be signed either by the President or the Secretary of the organization or by a Trustee, of the trust.

**SCHEDULE
 PARTICULARS**

1. Name of the organization (in block letters) _____
2. Full address of the organization (in block letters) _____
3. Date of registration of the organization _____
4. Its aims and objects.
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
5. Whether the organisation has been registered under the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organisation or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration _____.
6. Whether constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number of Article/ Clause/ Rule etc., for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members /trustees of the organization on the date of application.
9. Accounting year of the organisation commences on _____ and ends on _____.

10. The following books of accounts are being regularly maintained by the organization and are open for inspection without any hindrance to the general public.

i) _____
 ii) _____
 iii) _____

Signature _____
 Name (in block letters) _____
 Designation _____

- (2) An application under sub-rule (1) shall be accompanied by -
- (a) a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organisation specifying the aims and objects for which it is established;
 - (b) a certified copy of the registered trust deed, in case of a Trust;
 - (c) a certified copy of certificate of registration in the case of an organisation registered under the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organisation as applicable;
 - (d) duly attested copies of the balance sheet and of revenue accounts of the organisation as audited by a "qualified accountant" for the year immediately preceding the year in which the application is made;
 - (e) the names and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organisation, and indicating clearly their family relationships, if any, with each other;
 - (f) for the purposes of clause (d), "qualified accountant" means, -
 - (i) a retired audit, accounts, treasury or taxation officer of the Government not below BPS-17 or a bank manager, where the annual receipts of the organisation do not exceed Rs. 0.5 million;

¹[]

²[(iii) in other cases, a Chartered Accountant as defined under the Chartered accountants Ordinance, 1960 (X of 1960) or a Cost and Management accountant as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966) or a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1960 (X of 1960) or a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966);]

(g) a detailed report with regard to the performance of the organisation for achieving its aims and objects during the ³[preceding financial year] preceding the date on which application is made, duly evaluated and certified by an independent certification agency approved by an authority designated by the Government of Pakistan for this purpose or, till that authority is established, under arrangements made by the ⁴[or Commissioner of Income Tax] ⁵[:]

⁶[Provided that till the approval of two such agencies, the applicant organization shall have an option to get its performance appraised by ⁷[Director-General, Regional Tax Office or Large Taxpayers Unit]:

Provided further that ⁸[Director-General or Officers of Regional Tax Office or Large Taxpayer Unit], shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as

¹ Omitted by SRO 774(I)/2006 dated 29th July, 2006. The omitted sub-clause (ii) read as under:
“(ii) a Cost and Management Accountant for those where the annual receipts of the organisation exceed Rs.0.5 million but do not exceed Rs. 3.0 million; and”

² Substituted by SRO 774(I)/2006 dated 29th July, 2006. The substituted sub-clause (iii) is read as under:
“(ii) in other cases, a Chartered Accountant.
Provided that an organization may also choose to engage auditors prescribed for organization with higher receipts; and”

³ The words “three financial years” substituted by S.R.O. 608(I)/2005, dated 13th June, 2005.

⁴ The words “Central Board of Revenue” substituted by S.R.O. 608(I)/2005, dated 13th June, 2005.

⁵ Full substituted by S.R.O. 1015(I)/2003, dated 5th November, 2003.

⁶ Added by S.R.O. 1015(I)/2003, dated 5th November, 2003.

⁷ The letters ‘CBR’ substituted by S.R.O. 707(I)/2007, dated 14.07.2007.

⁸ The letters and words “CBR or its officers’ substituted by S.R.O. 707(I)/2007, dated 14.07.2007.

are approved by the ¹[FBR] to be applied by the certification agency.]

212. Decision on application. - (1) On receipt of an application under rule 211, the Commissioner may make such inquiries or call for such further information as the Commissioner may deem necessary and after completion of formalities may approve the organization for the purpose of clause (36) of section 2 of the Ordinance.

- (2) An approval granted under sub-rule (1) shall be –
- (a) notified in the official Gazette; ²[and]
 - (b) subject to such conditions as the Commissioner may specify in the approval.³[]
- ⁴[]

213. Refusal to grant approval. - (1) The approval shall not be granted if the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide -

- (a) for the audit of the annual accounts of the organisation every year by a qualified accountant as specified in clause (f) of sub-rule (2) of rule 211;
- (b) where the organisation is registered under the Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare (Registration Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organisation, for the quorum of a meeting of the members of the body in which the control of the affairs of the organisation vests, being not less than four or one-third of the total number of the members of such body, whichever is greater;
- (c) where the organisation is a Trust as defined in the Trust Act, 1882 (II of 1882), for the quorum of a meeting of the members of the body in which the control of the affairs of the trust vests, being not less than three or one-third of

¹ The words “CBR” substituted by the Finance Act, 2007.

² The word “and” added by SRO 667(I)/2006 dated 27th June, 2006

³ The word “and” Omitted by SRO 667(I)/2006 dated 27th June, 2006

⁴ Clause “c” Omitted by SRO 667(I)/2006 dated 27th June, 2006. The Omitted clause “(c)” read as under:

“(c) valid until the 30th day of June of the tax year next following the tax year in which the approval is granted.”

the total number of the members of such a body, whichever is greater;

- (d) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to another organisation which is an approved non-profit organisation, within three months of the dissolution under intimation to the Commissioner;
- (e) for the utilisation of its money, property or income or any part thereof solely for promoting its objects;
- (f) for prohibiting any portion of its money, property or income being paid or transferred directly by way of dividend, bonus or profit to any of its members or the relative or relatives of a member or members;
- (g) for the maintenance of accounts of the organisation being kept in a scheduled bank or in a post office or national savings organisation, National Bank of Pakistan or nationalised commercial banks;
- (h) for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the Commissioner:

Provided this clause will have effect only in cases where the approval is granted; and

- ¹[(i) for restricting the surpluses or monies validly set apart, excluding restricted funds, upto twenty-five per cent of the total income of the year:

¹ Substituted by SRO 774(I)/2006 dated 29th July, 2006. The Substituted clause "(i)" read as under:
 "(i) for restricting the moneys validly set apart or not utilised upto twenty-five per cent of the income including surplus worked out of the amount from donations made to it. In case, accounting period closes within three months of the commencement of activities, the Commissioner can relax this condition upto fifty per cent of the amount:

Provided that a certificate to the effect that the amounts so in excess of the said limit have been invested in Government securities or in the scheduled banks including NIT Units or any mutual funds registered with State Bank of Pakistan or Securities Exchange Commission of Pakistan is produced:

Provided further that such deposit or investment in or through the scheduled banks shall not exceed one-third of the surplus at the end of the year."

Provided that such surpluses or monies set apart are invested in Government securities, NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, "restricted funds" mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.]

(2) The Commissioner may refuse to approve the organisation if the Commissioner is satisfied that the organisation -

- (a) has been or is being used for personal gain of any particular person or a group of persons;
- (b) has been propagating the view of a particular political party or a religious sect;
- (c) has been or is being managed in a manner calculated to personally benefit its members or their families; or
- (d) has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency.

(3) The Commissioner shall notify the applicant, in writing, the decision to refuse the approval.

(4) The notice referred to in sub-rule (3) shall include a statement of reasons for the refusal.

¹[214. Validity of the approval.- The approval granted under rule 212 will

¹ Substituted by SRO 667(I)/2006 dated 27th June, 2006. The substituted rule "214" read as under:
"214. Renewal of approval. - (1) An organisation that has been approved as a non-profit organisation may apply for renewal of approval to the Commissioner concerned through an application in the following form, namely: -

**APPLICATION FOR RENEWAL OF APPROVAL FOR THE PURPOSES OF
 CLAUSE (36) OF SECTION 2 OF THE INCOME TAX ORDINANCE, 2001.**

To,
 The Commissioner of Income Tax,
 _____ Zone,
 _____ (City).

I, the undersigned, hereby apply for the renewal of approval of _____ (name of the Organization) for the tax year ending on _____.

2. The _____ (name of the Organization) was approved as a Non-Profit Organization by the Commissioner vide Notification No _____ dated _____.

3. It is hereby certified that:-
- (b) constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, previously filed with the Commissioner, have remained unchanged;
 - (c) the disqualification mentioned in sub-rule (1) of rule 213 do not apply to the organization;
 - (d) the organization has fully complied with the provisions of Rule 213; and
 - (e) the information given above and in the attached Schedule is correct.

Signature _____
 Name (in block letters) _____
 Designation _____

SCHEDULE

- Particulars
1. Name of the organization (in block letters) _____
 2. Full address of the organization (in block letters) _____
 3. Date of registration of the organization _____
 4. Its aims and objects
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
 5. Date of approval granted under clause (36) of section 2 the Income Tax Ordinance, 2001.
 6. Whether the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number.
 7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
 8. The number of members/ trustees of the organization on the date of application.
 9. Accounting year of the organization commences on _____ and ends on _____.
 10. The following books of accounts are being regularly maintained by the institution and are open for inspection without any hindrance to the general public.
 - (i) _____
 - (ii) _____
 - (iii) _____

Signature _____
 Name (in block letters) _____
 Designation _____

Application must be signed either by the President or the Secretary of the organisation or by a Trustee of the Trust.

remain in force for the subsequent years unless withdrawn under rule 217.

215. Finalisation of applications. - The Commissioner shall finalise applications under rules 211 and 214 within two months of their receipt.

¹[]

(2) An application for renewal of approval under sub-rule (1) shall be furnished within six months after the expiry of the validity of the approval last granted and such application shall be accompanied by such documents and instruments as are specified in sub-rule (2) of rule 211 ^A[:]

^A Earlier full stop substituted by S.R.O. 1015(I)/2003, dated 5th November, 2003.

^B[Provided that notwithstanding anything contained herein, for the purposes of this rule, clause (g) of sub-rule (2) of rule 211 shall take effect from July 1, 2004.]

^BEarlier added by S.R.O. 1015(I)/2003, dated 5th November, 2003.

(3) The Commissioner may renew the approval where the Commissioner is satisfied that the organisation –

- (a) complied with the provisions of clause (h) of sub-rule (1) of rule 213;
- (b) did not suffer any one or more of the disqualification(s) specified in sub-rule (2) of rule 213;
- (c) complied with the provisions of rule 216; and
- (f) otherwise satisfied the requirements for renewal of approval in the preceding three years.

(4) The Commissioner shall refuse an application for renewal of an approval for any year if the organisation did not enjoy approval for the tax year immediately preceding the year in which the renewal application is made under this rule.

(5) The first renewal of approval shall be valid up to the 30th day of June of the second tax year following the tax year in which renewal of the approval is granted, provided that subsequent renewals will be for a period extending upto three years depending on an independent certification agency's report and audit results.

(6) The renewal of approval of an organisation shall be –

- (a) notified in the official Gazette; and
- (b) subject to such conditions as the Commissioner may specify in the renewal of approval.

(7) The Commissioner shall notify the applicant, in writing, the decision to refuse an application to renew the approval.

(8) The notification referred to in sub-rule (7) shall include a statement of reasons for the refusal. "

¹ Omitted by SRO 667(I)/2006 dated 27th June, 2006. The Omitted Rule 216 is read as under:

"216. Annual accounts. - An organisation that has been approved under rule 212 or whose approval has been renewed under rule 214 shall, by the 31st day of July each year, submit to the Commissioner and to the concerned certification agency, in respect of the preceding tax year: -

- (a) a copy of the statement of audited accounts, as mentioned in clause (d) of sub-rule (2) of rule 211;
- (b) a statement of income and donations received and moneys paid;

¹[217. **Power to withdraw approval.**- (1) The Commissioner may, at any time, withdraw approval granted under rule 212, if he is satisfied that-

- (a) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the Commissioner;
- (b) the organization has-
 - (i) been or is being used for personal gain of any particular person or a group of persons as specified in clause (a) of sub-rule (2) of rule 213;
 - (ii) been propagating the view of a particular political party or a religious sect as specified in clause (b) of sub-rule (2) of rule 213;
 - (iii) been or is being managed in a manner calculated to personally benefit its members or their families as specified in clause (c) of sub-rule (2) of rule 213; or
 - (iv) not been or will not be able to achieve its declared aims and objects in view of its set up, administration or

-
- (c) a list of donees and beneficiaries with full addresses; and
 - (d) a statement showing the money set apart or kept un-utilised with reasons thereof."

¹ Substituted by SRO 667(I)/2006 dated 27th June, 2006. The substituted Rule 217 read as under:
"217. Power to withdraw approval. - (1) The Commissioner may, at any time, withdraw an approval granted earlier, if the organisation fails to comply with the provisions of rule 216 or 219 and is satisfied that -

- (a) the said organisation has failed to fully utilise its income and the donations received by it for achieving the purpose for which it was established; and
- (b) the reason for setting apart, or for not utilising, the money referred to in clause (d) of rule 216 is not valid.

The Commissioner shall also supply a copy of the order withdrawing the approval to the concerned certification agency.

(2) No approval shall be withdrawn under sub-rule (1) unless the organisation has had an opportunity to show cause against the action proposed to be taken.

(3) Where the Commissioner decides to withdraw an approval under sub-rule (1), the Commissioner shall intimate the organisation and certification agency, in writing, of the decision including a statement of reasons for the decision."

otherwise as evaluated and certified by an independent certification agency as specified in clause (d) of sub-rule (2) of rule 213;

- (v) failed to give valid reasons for setting apart, or not utilizing, or accumulating surpluses, excluding ¹[restricted] funds, in excess of twenty five percent of the income for the year.
- (vi) failed to file the return of income supported with following documents;
 - (a) the statement of audited balance sheet and statement of accounts as mentioned in clause (d) of sub-rule (2) of rule 211;
 - (b) statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding Rs. 5,000/- have been received during the tax year;
 - (c) statement showing the names and addresses of donees and beneficiaries etc to whom payments, services etc exceeding Rs. 5,000/- have been made during the tax year; and
 - (d) statement showing the money set apart or kept un-utilized with reasons thereof;
- (vii) failed to provide a detailed performance evaluation report in terms of clause (g) of sub-rule (2) of rule 211, after every three years;

(2) Approval shall not be withdrawn under sub-rule (1) unless the organization has had an opportunity to show cause against the action proposed to be taken.

(3) Where the Commissioner decides to withdraw approval under sub-rule (1), he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.]

218. Appeal against a decision of Commissioner. - An organisation dissatisfied with –

- (a) a decision to refuse an application made under rule 211 or 214; or

¹ The word "unrestricted" substituted by S.R.O. 21(I)/2007, dated 05.01.2007.

(b) a decision to withdraw an approval under rule 217,
may lodge an appeal in the following form with the Regional Commissioner of
Income Tax concerned, namely: -

GROUNDS OF APPEAL

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

We / I _____ the appellant(s) named in the above appeal do declare
that what is stated therein is true to the best of our/my information and belief.

Dated.....20_____

Signature _____
 Name _____
 Address _____

PARTICULARS

1. Name of the organization (in block letters). _____
2. Full address of the organization (in block letters) _____.
3. Date of establishment of the organization _____
4. Its aims and objects
 - (a) _____
 - (b) _____
 - (b) _____
 - (d) _____
5. Whether the organisation has been registered under the Societies
Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare
Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or
any other law in substitution thereof relating to the registration of welfare
organisation or established in pursuance of a Trust Deed. Please
give/state the law and the number and date of registration _____.
6. Whether constitution, memorandum and articles of association, trust
deed, rules and regulations or bye-laws, as the case may be, conform(s)
to the provisions of sub-rule (1) of rule 213. If so, please give the number
of Article/ Clause/ Rule etc., for each provision.
7. Whether the organization ensures for the benefit of the general public or
a particular community or class of persons only (give full details).
8. The number of members/ trustees of the organization on the date of
application.

Signature _____
 Name (in block letters) _____
 Designation _____

219. Organisation granted approval before commencement of these rules. - The approval granted prior to the commencement of these rules to an organisation shall be deemed to have been withdrawn unless an application in the manner laid down in rule 214 is made on behalf of such organisation for ¹[and upto calendar year 2003 by the 30th day of June 2004].

220. Relaxation of requirements or conditions. - The Commissioner may relax or modify any of the requirements or conditions of this chapter, in any individual case, if he is satisfied that the requirements or conditions could not be fulfilled by the applicant for reasonable cause.

220A. Procedure for approval ²[] for purpose of sub-clause (3) of clause (58) of Part I of the Second Schedule. - (1) An organization established in Pakistan requiring the approval of the ³[Regional Commissioner of Income Tax] under sub-clause (3) of clause (58) of Part I of the Second Schedule to the Ordinance, shall;

- (a) make an application to the ⁴[Regional Commissioner of Income Tax] in Form I annexed to this rule;
- (b) the application shall be accompanied by —
 - (i) a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organisation specifying the aims and objects for which organisation is established;
 - (ii) a certified copy of the registered trust deed, in case of a Trust;
 - (iii) a certified copy of the certificate of registration in the case of an organization registered under the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organizations as applicable;
 - (iv) duly attested copies of balance sheets and of revenue accounts of organization as audited by

¹ The words and figures "calendar year 2002 by the 30th day of June, 2003" substituted by S.R.O. 1015(I)/2003, dated 5th November, 2003.

² The words "of a non-profit organization" omitted by S.R.O. 595(I)/2005 dated 02.06.2005

³ The words "Central Board Revenue" substituted by SRO 880(I)/2006 dated 25-08-2006.

⁴ The word "Board" substituted by SRO 880(I)/2006 dated 25-08-2006.

a “qualified accountant” for the three years immediately preceding the tax year in which the application is made;

- (v) the names and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other; and
- (vi) a detailed report with regard to the performance of the organization, for achieving its aims and objects during the three financial years immediately preceding the date of the application duly evaluated and certified by an independent certification agency approved ¹[and appointed by the ²[Federal Board of Revenue]].

³[Provided that the ⁴[Director-General, Regional Tax Office or Large Taxpayers Unit] shall also receive applications for performance appraisal and certification of applicant organizations till at least two such agencies have been appointed:

Provided further that ⁵[Director-General or Officers of Regional Tax Office or Large Taxpayer Unit] shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as are approved by the ⁶[FBR] to be applied by the certification agency.]

(2) (a) On receipt of an application for registration under this rule, the ⁷[Regional Commissioner of Income Tax], subject to the requirements and conditions specified in sub-rule (3) and after such inquiry as it may deem necessary, grant approval to the organization if ---

¹ The words “by an authority designated by the Government of Pakistan for this purpose or till that authority is established, under arrangements made by the Central Board of Revenue” substituted by S.R.O. 1015(I)/2003, dated 5th November, 2003.

² The words “Central Board of Revenue” substituted by the Finance Act, 2007.

³ Added by S.R.O. 1015(I)/2003, 5th November, 2003.

⁴ The letters “CBR” substituted by S.R.O. 707(I)/2007, dated 14.07.2007.

⁵ The letters and words “CBR or its officers” substituted by S.R.O. 707(I)/2007, dated 14.07.2007.

⁶ The words “CBR” substituted by the Finance Act, 2007.

⁷ The words “Central Board of Revenue” substituted by SRO 880(I)/2006 dated 25-08-2006.

- (i) the organization has been formed for the purpose of establishing hospitals or providing education or for community welfare or development;
 - (ii) it has operated and functioned anywhere in Pakistan, for a period of not less than three years and has complied with minimum acceptable standards of internal governance, accountability, transparency and efficiency prescribed by any law for the time being in force;
 - (iii) its area of operation is wholly within Pakistan; and
 - (iv) its books of accounts are maintained regularly and in accordance with the generally accepted accounting principles and satisfactory arrangements exist for their inspection by interested members of the public.
- (b) The approval shall be notified in the official Gazette.
- ¹[(c) The approval granted under rule 220A(2) will remain in force for subsequent years unless withdrawn under sub rule (7) of rule 220A.]
- (d) For the purposes of this rule, “qualified accountant” has the same meaning as assigned to it in clause (f) of sub-rule (2) of rule 211.
- (3) Approval shall not be granted to an organization if the ²[Regional Commissioner of Income Tax] is satisfied that ---
- (a) any of the requirements or conditions specified in sub-rules (1) and (2) has not been fulfilled; or
 - (b) the organization has been or is being used or is likely to be used for personal gains of any particular person or a group of persons; or
 - (c) the organization has been or is likely to be used for propagating the views of a particular political party or a religious sect; or

¹ Clause (c) substituted by SRO 880(I)/2006 dated 25 August, 2006. The substituted clause (c) is read as under:

“(c) The approval shall be valid for the tax year in which the approval is granted and for two tax years next following.”

² The word Central Board of Revenue substituted by SRO 880(I)/2006 dated 25 August, 2006

- (d) the organization has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency; or
- (e) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do(es) not provide-
 - (i) for audit of the annual accounts of the organization, every year by a “qualified accountant”;
 - (ii) for the transfer of its assets, in the event of its dissolution, after meeting all liabilities, if any, to an organization approved under this rule or rule 212 within three months of the dissolution under intimation to the ¹[Regional Commissioner of Income Tax.];
 - (iii) for the regular maintenance of books of accounts in accordance with the generally accepted accounting principles and for their inspection by the interested members of the public, without any hindrance, at all reasonable times;
 - (iv) for the utilization of its money, property or income or any part thereof solely for promoting the objects specified in sub-clause (i) of clause (a) of sub-rule (2);
 - (v) for the maintenance of accounts of the organisation being kept in a scheduled bank or in a post office or national savings organisation, National Bank of Pakistan or nationalised commercial banks;
 - (vi) for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the prior approval of the ²[Federal Board of Revenue]; and

¹ The word Central Board of Revenue is substituted by SRO 880(I)/2006 dated 25-08-2006

² The words “Central Board of Revenue” substituted by the Finance Act, 2007.

- ¹[(vii) for restricting the surpluses or monies validly set apart, excluding restricted funds, up-to twenty-five per cent of the total income of the year:

Provided that such surpluses or monies validly set apart are invested in Government securities, NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, "restricted funds" mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.]

²[]

¹ Sub-clause (vii) substituted by SRO 880(I)/2006 dated 25-08-2006 The substituted sub-clause is read as under:

(vii) for restricting the moneys validly set apart or not utilized upto twenty five per cent of the income unless otherwise authorized by the Central Board of Revenue and for the investment of all funds in excess of the said limit, in Government securities or in the scheduled banks including NIT Units or any mutual funds registered with State Bank of Pakistan or Securities Exchange Commission of Pakistan is produced:

Provided further that such deposit or investment in or through the scheduled banks shall not exceed one-third of the surplus at the end of the year.

² Sub-rule 4 omitted by SRO 880(I)/2006 dated 25-08-2006. The omitted sub-rule read as under:

"(4) (a) The approval granted under sub-rule (2) may be renewed upon an application made by the organization in Form II annexed to this rule, within three months of the expiry of the validity of the approval last granted where such application is accompanied by such documents and instruments as are specified in clause (b) of sub-rule (1) and the Central Board of Revenue is satisfied, after such inquiry as it may consider necessary, that a genuine organization existed in the preceding year that complied with at all times, all the provisions of this rule and did not suffer any one or more of the requirements, conditions or disqualification specified in this rule.

(b) The organization seeking renewal of approval shall furnish, along with the renewal application, the following documents and particulars pertaining to each of three tax years immediately preceding the tax year in which the said application is made, namely: -

¹[]

²[]

³[(7) (1) The Regional Commissioner may, at any time, withdraw approval granted under rule 220A(2), if he is satisfied that-

(a) the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the Regional Commissioner;

(b) the organization has-

(i) been or is being used for personal gain of any particular person or a group of persons;

-
- (i) a copy of the returns of income filed and the assessment orders, if any;
 - (ii) a copy of the audited accounts and balance sheet and the auditor's report;"
 - (iii) a statement of income and donations received and moneys paid;
 - (iv) a statement showing the money set apart or kept unutilized with reasons thereof;
 - (v) the names and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office-bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other;
 - (vi) a copy of the annual report in respect of the activities and performance of the organization;

¹ Sub-rule 5 omitted by SRO 880(I)/2006 dated 25-08-2006 The omitted sub-rule is read as under:

“(5) Renewal shall not be granted if the organization did not enjoy approval in respect of the tax year immediately preceding the year for which renewal application is made under this rule.”

² Sub-rule 6 omitted by SRO880(I)/2006 dated 25-08-2006 The omitted sub-rule is read as under:

“(6) Renewal granted under this rule shall be valid for the tax year in which the application of renewal is filed and two tax years next following.”

³ Sub-rule 7 substituted by SRO 880(I)/2006 dated 25-08-2006 The substituted sub-rule 7 read as under:

“(7) The Central Board of Revenue may, at any time withdraw the approval earlier granted, if the organization fails to comply with any of the provisions of this rule.”

- (ii) been propagating the view of a particular political party or a religious sect;
 - (iii) been or is being managed in a manner calculated to personally benefit its members or their families; or
 - (iv) has not been, or will not be, able to achieve its declared aims and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency;
 - (v) failed to give valid reasons for setting apart, or not utilizing, or accumulating surpluses, excluding ¹[restricted] funds, in excess of twenty five per cent of the income for the year;
 - (vi) failed to file the return of income supported with the following documents namely:-
 - (a) the statement of audited balance sheet and statement of accounts;
 - (b) statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding five thousand rupees have been received during the tax year;
 - (c) statement showing the names and addresses of donees and beneficiaries etc to whom payments, services etc exceeding five thousand have been made during the tax year; and
 - (d) statement showing the money set apart or kept un-utilized with reasons thereof; and
 - (e) a detailed performance evaluation report in terms of sub-clause (vi) of clause (b) of sub-rule (1) of rule 220(A), after every three years.
- (2) approval shall not be withdrawn under sub-rule (1) unless the organization has had an opportunity to show cause against the action proposed to be taken; and.

¹ The word "unrestricted" substituted by S.R.O. 21(I)/2007, dated 05.01.2007.

- (3) where the Regional Commissioner decides to withdraw an approval under sub-rule (1), he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.]

¹[]

(9) The ²[Regional Commissioner of Income Tax] may relax or modify any of the requirement(s) or condition(s) of this rule in any individual case, if it is satisfied that the requirement(s) or condition(s) could not be fulfilled by the applicant for reasonable cause.

(10) The approval granted prior to the commencement of these rules to an organisation shall be deemed to have been withdrawn unless an application in the manner laid down in sub-rule (4) is made on behalf of such organisation for calendar year ³[2003 by the 30th June, 2004].

Form-1
[See rule 220A(1)(a)]

Application for Approval under clause (58) of Second Schedule to the Income Tax Ordinance, 2001

To,

⁴[The Regional Commissioner of Income Tax]

With reference to clause (58) of the Second Schedule to the Income Tax Ordinance, 2001 (XLIX of 2001), I, the undersigned, hereby apply, on behalf of _____ (name of the organisation) for its approval for the purposes of the said clause for the tax year ending on _____.

2. Necessary particulars are set out below, and in the schedule to this application.

¹ Sub-rule 8 omitted by SRO 880(I)/2006 dated 25-08-2006 The omitted sub-rule is read as under:

“(8) The approval granted under sub-rule (2) and the renewal of approval granted under sub-rule (4) shall not be refused or approval once granted or renewed shall not be withdrawn under sub-rule (7) unless the institution has an opportunity to show cause against the action proposed to be taken.”

² The word Board substituted by SRO 880(I)/2006 dated 25-08-2006

³ The words and figures “2002 by the 30th June, 2003” substituted by S.R.O. 1015(I)/2003 dated 5th November, 2003.

⁴ The word Secretary, Central Board of Revenue, substituted by SRO 880(I)/2006 dated 25-08-2006.

3. The following documents required under clause (b) of sub-rule 1 of Rule 220A are enclosed.

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____
- (v) _____

Signature _____
 Name (in block letters) _____
 Designation _____

Application must be signed either by the President or the Secretary of the organization or by a Trustee of the Trust.

SCHEDULE

Particulars

1. Name of the Organization (in block letters) _____
2. Full address of the organization (in block letters) _____
3. Date of registration of the organization _____
4. Its aims and objects
 - (a) _____
 - (b) _____
 - (c) _____
5. Where the organization has been registered under the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law or established in pursuance of a Trust Deed. Please give/ state the law, the number and date of Registration _____.
6. Whether the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, conforms to the provisions of sub-rules (2) and (3) of rule 220A. If so, please give the number of article/ clause/ rule for each provision.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members/ trustees of the organization on the date of application.
9. Accounting year of the organization commences on _____ and ends on _____.

10. The following books of accounts are being regularly maintained by the institution and are open for inspection without any hindrance to the general public.

- (i) _____
- (ii) _____
- (iii) _____

Signature _____
 Name (in block letters) _____
 Designation _____

¹[]

¹ Form- II omitted by SRO 880(I)/2006 dated 25-08-2006.The omitted Form- II read as under:

“Form-II
[See rule 220A(4)(a)]

Application for renewal of approval under clause 58 of the Second Schedule to the Income Tax Ordinance, 2001.

To,
 The Secretary,
 Central Board of Revenue,
Islamabad.

I, the undersigned, hereby apply for the renewal of approval of _____ (Name of organisation) for the tax year ending on _____ .

2. The _____ (name of the Organisation) was approved by the Board vide Notification No. _____ dated _____.

3. It is hereby certified that

- (a) constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, previously filed with the Central Board of Revenue, have remained unchanged;
- (b) the disqualification mentioned in the sub-rule (3) of rule 220A do not apply in the case of the organisation;
- (c) the organisation has fully complied with the provisions of sub-rule (4) of rule 220A; and
- (d) the information given above and in the attached Schedule is correct.

4. The annual report of the organisation’s performance or activities in the immediately preceding years is enclosed.

Signature _____
 Name (in block letters) _____
 Designation _____

Note. – In the Schedule attached to the application the following information is to be submitted, namely: -

- (a) a copy of the statement of the audited accounts, the balance sheet and the auditors reports;
- (b) a statement of income and donations received and moneys paid;
- (c) a list of the donees and beneficiaries, with full addresses;
- (d) a statement showing the money set apart or kept unutilised with reasons thereof; and
- (e) the names and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other, as the case may be, of the organisation and indicating clearly their family relationships, if any, with each other.

SCHEDULE

Particulars

1. Name of the organization (in block letters) _____
2. Full address of the organization (in block letters) _____
3. Date of registration of the organization _____.
4. Its aims and objects
 - (a) _____
 - (b) _____
 - (c) _____
5. Date of approval granted under clause (58) of Second Schedule to the Income Tax Ordinance, 2001.
6. Whether the constitution, memorandum and articles of association trust deed, rules and regulations or bye-laws conforms to the provisions of sub-rule (4) of rule 220A. If so, please attach documents and instruments as are specified in clause (b) of sub-rule (1) of rule 220A.
7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
8. The number of members/ trustees of the on the date of application.
9. Accounting year of the organization commences on _____ and ends on _____.
10. The following books of accounts are being regularly maintained by the institution and are open for inspection without any hindrance to the general public.
 - (i) _____
 - (ii) _____
 - (iii) _____

Signature _____
 Name (in block letters) _____

Application must be signed either by the President or the Secretary of the institution or by a Trustee of the Institution/ Trust.”]

¹[**220B.** **Approval and appointment of certification agencies.-** (1) Whereas rules 211 and 220A, both inclusive, provide for performance evaluation of non-profit organizations with regard to their aims and objectives during the last three years by approved independent certification agencies, the procedure given in the following sub-rules shall apply in respect of approval and appointment of such certification agencies.

(2) The Chairman, ²[Federal Board of Revenue], shall, in his discretion, constitute a Committee for approval and appointment of certification agencies, hereinafter referred to as the Committee, comprising of not less than three members. The Chairman, ³[Federal Board of Revenue] shall also designate a member of the Committee to serve as its Chairman. All nominations to the Committee shall be *ex-officio*. One third of the membership or two members of the Committee, whichever is larger, shall constitute the quorum for meetings of the Committee.

(3) An application for approval and appointment as a certification agency shall be placed before the Committee.

(4) The Committee shall consider the application on its own merit and decide through a majority vote. The Chairman of the Committee shall cast a vote only in case of a tie.

(5) In its deliberations on the application, the Committee shall consider, *inter alia*, the following criteria, for approval and appointment of certification agency, namely: -

- (a) Demonstrated and established eminence, credibility and stature of the governing body of such organization that brings respect and credibility to the organization and its work;
- (b) understanding of the organization, essentially the senior management and program staff, of the parameters of evaluation as approved by the ⁴[Federal Board of Revenue];

Designation _____”

¹ Inserted by S.R.O. 745(I)/2004, dated 30th August, 2004.

² The words “Central Board of Revenue” substituted by the Finance Act, 2007.

³ The words “Central Board of Revenue” substituted by the Finance Act, 2007.

⁴ The words “Central Board of Revenue” substituted by the Finance Act, 2007.

- (c) human resource, quantity as well as quality, available with the organization to conduct professional, objective and transparent evaluations of non-profit organizations;
- (d) financial resources available with the organization for meeting the costs incurred on such evaluations;
- (e) organizational understanding and experience of working with the non-profit organizations;
- (f) experience of evaluating non-profit organizations or social programs;
- (g) systems put in place by the organization to conduct evaluation and award of certification; and
- (h) monitoring mechanisms to ensure transparency and objectivity.

(6) The Committee may call for any document, report and statement from the organization concerned to assess the capacity of the organization to undertake professional, objective and transparent evaluation as per the criteria specified in sub-rule (5). The Committee may also interview the managerial and program staff of the organization to assess their level of experience, understanding and professionalism.

(7) In no case, however, the committee shall decide to authorize an organization which-

- (a) is not registered in Pakistan under any of the relevant laws;
- (b) does not specifically prohibit distribution of profit, if any, to its members or staff;
- (c) is controlled in part or wholly by the Federal Government, Provincial Government or a local Government; and
- (d) in its other programmes create a conflict of interest in evaluating non-profit organizations.

Explanation.- A grant-making organization would have a conflict of interest if it undertakes evaluation and certification of its grant-recipient or potential-recipient organizations. Similarly, a capacity building organization, evaluating non-profit organizations whose capacity it has built or may build in future, would be in a conflict of interest situation.

(8) An application received by the Committee may be decided upon within a period of three months from the date of the receipt of such application.

(9) An applicant adversely affected by any decision of the Committee may file an appeal before the Member (Direct Taxes), ¹[Federal Board of Revenue], within thirty days of the service of the decision upon the application.

(10) The approval and appointment of an organization as a certification agency shall be notified in the official Gazette.

(11) An approval and appointment granted under this rule shall be for a period of three years and thereafter the Committee shall complete such re-evaluation and its decision within three months, during which the certification agency shall continue to function as a legitimate certification agency.

(12) In case of any change in the status of an approved and appointed certification agency that may adversely affect its functioning as such an agency or in case of any violation of the standards of professionalism, transparency, integrity or objectivity coming to the knowledge of the Committee, the Committee may, after due inquiry and after providing proper opportunity of being heard to the agency withdraw such approval and appointment at any time.]

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

CHAPTER – XVIII
TAX CLEARANCE CERTIFICATE

221. Tax clearance certificate.- (1) A person leaving Pakistan permanently may apply to the Commissioner for a tax clearance certificate referred to in sub-section (3) of section 145 where –

- (a) the person has satisfied all income tax liabilities; or
- (b) the person has made arrangements to the satisfaction of Commissioner for payment of income tax liabilities.

(2) An application referred to in sub-rule (1) shall be in the following form, namely:-

APPLICATION FOR A CERTIFICATE
UNDER SECTION 145 OF THE
INCOME TAX ORDINANCE, 2001

(Not for tourists who have earned no income from Pakistan source and have come on tourist visa and stay is not more than 90 days in a tax year.

To

The Commissioner,
_____ Zone
_____ (City)

Sir,

I request that an Tax Clearance Certificate under section 145 of the Income Tax Ordinance, 2001, be granted to me. I give below necessary particulars:-

1. Name of applicant _____
(in block letters)
2. Domicile _____
3. Present address _____
4. Address in Home Country _____
5. Nature of business, professions or vocation _____
In Pakistan (if visit to Pakistan was made only as a tourist and no income was earned during the period of stay in Pakistan, it should be so stated).
6. Place(s) at which the business, profession or vocation is or was carried on _____

7. Name and address of employers of the _____
Applicant (in case the applicant is representing a firm or a company, the name and address of the company or firm should be stated here.
8. Name of the Commissioner, if any, where last assessment of the applicant was made _____
9. Date of arrival in Pakistan _____
10. Probable date of departure _____
11. Destination _____
12. Mode of travel (by air/sea/land) _____
Place _____ Date _____
13. Made the payment of tax with the evidence.
14. Guarantee as per rule 158 is enclosed.

Date _____ 20

Yours faithfully,
Signature

(3) An application referred to in clause (b) of sub-rule (1) shall be accompanied by a certificate of guarantee of the applicant's employer or business associate in the following form, namely:-

**GUARANTEE CERTIFICATE TO BE FURNISHED BY
EMPLOYER OR BUSINESS ASSOCIATE OF THE APPLICANT**

1. Certified that _____ (Name in block letters) is our employee/ representative/ associate.
2. (i) Certified that _____ (give name) is leaving Pakistan and tax demand of Rs_____ is outstanding him. The assessment is pending resulting in tax liability.
- (ii) A cheque for the amount of tax due along with the computation of income is enclosed
- (iii) We undertake to pay the tax liability, if any, when determined

Address _____
Associates _____

Signature _____
Designation _____

Seal of the business

Strike out whichever is in applicable.

222. Form of tax clearance certificate under section 145.- For the purposes of sub-section (3) of section 145, a tax clearance certificate shall be in the following form, namely:-

**COUNTERFOIL OF TAX CLEARANCE
CERTIFICATE UNDER SECTION**

**TAX CLEARANCE CERTIFICATE UNDER
SECTION 145 OF THE INCOME TAX
ORDINANCE**

Book No. _____ Serial No. _____
Name _____
Address _____
Nationality _____
Nature of business profession or vocation
Pakistan _____

Book No. _____ Serial No. _____
Income Tax Office _____
Date _____

Date of arrival in Pakistan _____
Date of departure _____
Destination _____
Certificate valid _____
Initials of _____

This is to certify that _____ of _____ has no liabilities has made satisfactory arrangement for his/ her liabilities under the Income Tax Ordinance, 2001 or the Income Tax Ordinance, 1979).

This Certificate is valid

Commissioner

Commissioner

Signature/ left hand thumb impression of Applicant/or person receiving the Certificate on behalf of the applicant.

Signature/ left hand thumb impression of Applicant/ or person receiving the Certificate on behalf of the applicant.

223. Form of tax exemption certificate.- On receipt of an application under rule 229, the Commissioner shall issue an exemption certificate under of section in the following form, namely:-

**COUNTERFOIL OF TAX EXEMPTION
CERTIFICATE UNDER SECTION 149**

**TAX EXEMPTION CERTIFICATE UNDER
SECTION 149 OF THE INCOME TAX
ORDINANCE, 2001**

Book No. _____ Serial No. _____
Name _____
Address _____
Nationality _____
Nature of business, profession or vocation
Pakistan _____
Date of departure _____
Destination _____
Probable date of return to Pakistan _____
Certificate valid up to _____

Book No. _____ Serial No. _____

Commissioner
Zone _____ Jurisdiction _____

Initials of Commissioner

Signature/left hand thumb impression of Applicant/or person receiving the Certificate on behalf of the applicant.

Signature/left hand thumb impression of Applicant/or person receiving the Certificate on behalf of the applicant.

- (i) they have not spent more than 90 days at a time in Pakistan; and
- (ii) they have not spent more than 90 days in any financial year in Pakistan.
- (iii) passengers travelling by a pilgrim ship which sails direct from a Port in Pakistan to Jeddah.

**CHAPTER – XIX
MISCELLANEOUS**

224. Conditions for approval of leasing company claiming depreciation etc.- The following conditions shall be fulfilled by a modaraba or by leasing company to claim expenditure on depreciation on the leases under this rule, namely:-

- (i) the leasing company is engaged principally in the business of leasing of assets and has been issued a licence by the Security and Exchange Commission of Pakistan to operate under the terms and conditions specified therein; and
- (ii) the leasing company modaraba doing leasing business undertakes that where a motor vehicle is given on lease, the purchase value thereof shall be restricted to the amount specified in the Third Schedule to the Ordinance for the purposes of claiming depreciation or the expenditure on such lease.

225. Recognized Associations of Accountants for the purpose of section The following bodies are recognized by the Board as associations of accountants for the purpose of section 223, namely:-

- (a) The Institute of Chartered Accountants in England and Wales;
- (b) The Institute of Chartered Accountants in Scotland;
- (c) The Institute of Chartered Accountants in Ireland;
- (d) The Society of Incorporated Accountants and Auditors, London; and
- (e) The Association of ¹[Chartered] Certified Accountants, United Kingdom.

226. Appointment of valuers.- (1) A person desiring to be appointed as a valuer for the purposes of section 222 shall make an application to the Commissioner in duplicate setting out the fact or facts by virtue of which the person claims to be qualified for such appointment.

(2) For the purpose of sub-rule (1) a person qualified for appointment as a valuer means a person who:-

- (a) holds a degree or equivalent qualification in civil engineering or mechanical engineering or mechanical and electrical engineering from any University

¹ Inserted by S.R.O. 590(I)/2004 dated 7th July, 2004.

incorporated under any law for the time being or accredited or affiliated by any association of universities or college in force in Pakistan and Azad Kashmir or a like degree or qualification conferred by any foreign university incorporated by law of that country and recognized by a Pakistani University;

- (b) holds an internationally recognized qualification in architecture equivalent to or comparable with the Associate-ship of Royal Institute of British Architects;
- (c) having successfully completed a diploma course in architecture or civil engineering or mechanical engineering or mechanical and electrical engineering or automobile engineering from a recognized institution has worked with a qualified architect or engineer or in a Government or quasi-Government department for a period of three years;
- (d) has held the insurance surveyor certificate issued by the department of Insurance for a period of five years;
- (e) has retired after putting in satisfactory service in the Income Tax Department or the Customs Department or judiciary or in a revenue collecting agency of the Government for period of not less than ten years in a post or posts in a grade not less than Grade 17; or
- (f) for the purpose of valuation of such assets as require specialized knowledge not available to persons qualified under clauses (a), (b), (c), (d) and (e) of this sub-rule, any person, who is in the opinion of the Commissioner is fit to be appointed as a valuer.

(3) Notwithstanding anything contained in sub-rule (2), no person shall qualify for appointment as a valuer if the person -

- (a) has been dismissed or removed from Government service;
- (b) is an undischarged insolvent;
- (c) has been convicted of any offence under any law or has been found guilty of misconduct in his professional capacity which, in the opinion of the Commissioner, renders him unfit to be registered as a valuer; or
- (d) has been representing taxpayers before income tax authorities

(4) On receipt of an application under sub-rule (1), the Commissioner may make such inquiries or call for such further information or evidence as may be deemed necessary.

(5) If the Commissioner is satisfied that A person should be appointed as a valuer for the purposes of section 222, the Commissioner shall notify the person in writing of the decision.

(6) Where the Commissioner decides to refuse an application under this rule, the Commissioner shall give the applicant notice, in writing, of the decision including a statement of reasons for the decision.

(7) The appointment of a valuer may be terminated by the Commissioner at his discretion at any time without assigning any reason and without any compensation.

227. Scale of remuneration, fees and allowances for a valuer. - (1) A valuer appointed under section 222 shall not be paid any retention fee but would be entitled to remuneration at the following scale:-

	Rs
Where the value of assets does not exceed 100,000 ..	500
Where the value of assets exceeds Rs 1 lac but does not exceed Rs 299,999	1,000
Where the value of assets exceeds Rs 300,000 but does not exceed Rs 499,999	1,500
Where the value of assets exceeds Rs 500,000 but does not exceed Rs 1,499,999	2,500
Where the value of assets exceeds Rs 1,500,000 but does not exceed Rs 1,999,999	5,000
Where the value of assets exceeds Rs 1,999,999 .	10,000

(2) In addition to remuneration at the scale prescribed under sub-rule (1), a valuer shall be entitled to following fee and allowance -

- (a) a fee of Rs 100 per day in the event of attendance before the Appellate Tribunal in connection with the valuation made in any case; and
- (b) travelling expenses to which a Government servant in Grade 17 is entitled.

228. Valuation of assets.- (1) The valuation of immovable property for the purposes of section 111 of the Income Tax Ordinance 2001, shall be taken to be-

- (a) in the case of open plot, the value determined by the development authority or government agency on the

basis of the auction price in respect of similar plots in the area where the plot in question is situated;

- (b) in the case of properties given on rent, the value equal to ten years capitalized value assessed on the annual rental value;
- (c) in the case of agricultural land, the value equal to the average sale price of the sales recorded in the revenue record of the estate in which the land is situated for the relevant period/ time; or
- (d) in any other case, the value determined by the District Officer (Revenue) or provincial authority authorized in this behalf for the purposes of stamp duty.

(2) For the purposes of section 111 and subject to sub-rule (2), the value of motor cars and jeeps shall be determined in the following manner, namely:-

- (a) the value of the new imported car or jeep shall be the C.I.F. value of such car or the jeep, as the case may be, plus the amount of all charges, customs-duty, sales tax, levies octroi, fees and other duties and taxes leviable thereon and the costs incurred till its registration;
- (b) the value of a new car or jeep purchased from the manufacturer or assembler or dealer in Pakistan, shall be the price paid by the purchaser, including the amount of all charges, customs-duty, sales tax and other taxes, levies, octroi, fees and all other duties and taxes leviable thereon and the costs incurred till its registration;
- (c) the value of used car or jeep imported into Pakistan shall be the import price adopted by the customs authorities for the purposes of levy of customs-duty plus freight, insurance and all other charges, sales tax, levies, octroi, fees and other duties and taxes leviable thereon and the costs incurred till its registration;
- (d) the value of a car or jeep specified in clause (a), (b) and (c) at the time of its acquisition shall be the value computed in the manner specified in the clause (a) (b) or (c), as the case may be, as reduced by a sum equal to ten per cent of the said clause for each successive year, up to a maximum of five years; or
- (e) The value of a used car or jeep purchased by an assessee locally shall be taken to be the original cost of the car or the jeep determined in the manner specified in

clause (a), (b) or (c) , as the case may be, as reduced by an amount equal to ten per cent for every year following the year in which it was imported or purchased from a manufacturer.

(3) In no case shall the value be determined at an amount less than fifty per cent of the value determined in accordance with clause (a), (b) or (c) or the purchase price whichever is more.

(4) For the purposes of section 61, the value of any property donated to a non-profit organization shall be determined in the following manner, namely:-

- (a) the value of articles or goods imported into Pakistan shall be the value determined for the purposes of levy of customs duty and the amount of such duty and sales tax, levies, fees, octroi and other duties, taxes or charges leviable thereon and paid by the donor;
- (b) the value of articles and goods manufactured in Pakistan shall be the price as recorded in the purchase vouchers and the taxes, levies and charges leviable thereon and paid by the donor;
- (c) the value of articles and goods which have been previously used in Pakistan and in respect of which depreciation has been allowed, the written down value, on the relevant date as determined by the Commissioner;
- (d) the value of a motor vehicle shall be the value as determined in accordance with rule, and
- (e) the value of articles or goods other than those specified above, shall be the fair market value as determined by the Commissioner.

229. Filing of returns, statements and documents and issuance of orders, notices through computers.- (1) Notwithstanding anything contained in these rules taxpayer or any person responsible for furnishing the prescribed statements or returns may furnish such statement or return, on computer media and in such language, program arrangement and data formats and representations which are compatible with those of the Income Tax Department and any other technical specification as the RCIT or Committees may prescribe; accompanied by a certificate in the following form and duly signed by the person authorized to sign such statement or return or the department may issue notice orders, or communication or production of documents in appeals or courts taken through computers or scanning images duly certified, namely:-

CERTIFICATE

I, _____ S/o _____ do hereby certify that the data and information contained in the enclosed disk, diskette, tape or cartridge or scanning image or electric communication is complete, correct and true to the best of my knowledge and belief.

I, further certify that the return of income contained in the aforementioned media have been duly verified and affirmed to be true by the respective assessesees.

Signature _____
 Name _____
 (in block letters)
 Designation _____
 Date _____

(2) Notwithstanding anything contained in these rules, any order required to be made or notice to be issued or assessment or computation made, or document required to be prepared or issued under the Ordinance may be generated through the computer system and no such order, notice, assessment, computer document shall require the signature of the concerned officer whose name and designation is specified on the aforementioned documents.

230. Charges for various forms.-The following forms shall be provided after 30th June, 2002 on payment as mentioned against each:-

Form	Charge
(i) Form of return of total income.	Rupees Five each.
(ii) Form of Wealth statement under section 116 of the Income Tax Ordinance.	Rupees Five each.

231. Computation of export profits and tax attributable to export sales.-

(1) Where a taxpayer exports any goods manufactured in Pakistan, the taxpayer's profits attributable to export sales of such goods shall be computed in the manner specified hereunder:-

- (a) where a taxpayer maintains separate accounts of the business of export of goods manufactured in Pakistan, the profits of the export business shall be taken to be such amount as may be determined by the Commissioner in accordance with the provisions of Ordinance on the basis of such accounts; or
- (b) in other cases, the profits of such business shall be taken to be an amount which bears to the total profits of the business of the assessee from the sale of goods, the

same proportion as the export sales of goods manufactured in Pakistan bear to the total sales of goods.

(2) Where the total income of a taxpayer includes any profit from the export of goods manufactured in Pakistan, the tax attributable to such profits shall be an amount which bears to the tax payable on the income the same proportion as such profits bear to the total income.

(3) In this rule, unless there is anything repugnant in the subject or context:-

- (a) "export sales" means the fob price of the goods exported;
- (b) "total profits" means:-
 - (i) the aggregate of export sales as determined under clause (a); and
 - (ii) the ex-factory price of goods sold in Pakistan, where the goods exported out of Pakistan were manufactured by the exporter; or
 - (iii) the ex-godown price of goods sold in Pakistan, in other cases.

¹[231A. Procedure for issuance of advance ruling under section 206A. - (1) A non-resident person desiring an advance ruling under section 206A of the Ordinance, 2001 (XLIX of 2001) shall make an application to the ²[Federal Board of Revenue] in the following form set out in the Schedule below.

(2) The application under sub-rule (1) shall be considered by a Committee consisting of the following members, namely: -

- (a) Chairman, ³[Federal Board of Revenue] - Chairman
- (b) Member (Direct Taxes), ⁴[FBR] - Member
- (c) ⁵[Solicitor General], Law, Justice and Human Rights Division. - Member

¹ Inserted by S.R.O. 130(I)/2004 dated 27th February, 2004

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

⁴ The words "CBR" substituted by the Finance Act, 2007.

⁵ The words "Additional Secretary" substituted by SRO 756(I)/2008, dated 15.07.2008.

(3) The Committee may obtain comments of the Commissioner of Income Tax concerned and, if it considers necessary, advice of a legal expert on the application and decide the issue, as it may deem appropriate, in a joint sitting or through circulation amongst its members.

(4) Advance ruling for the purposes of this rule means determination by the Committee in relation to the transaction which has been undertaken or is proposed to be undertaken by a non-resident person the question of law specified in the application.

(5) The advance ruling shall be binding on the Commissioner only in respect of the specific transaction on which such advance ruling is issued. The advance ruling shall continue to remain in force unless there is a change in facts or in the law on the basis of which the advance ruling was pronounced.

(6) The copy of the advance ruling pronounced by the ¹[Federal Board of Revenue] shall be provided to the applicant and to the Commissioner of Income Tax having jurisdiction over the case.

(7) Notwithstanding anything contained in this rule, the advance ruling shall cease to be binding on the Commissioner, if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of the transaction on which advance ruling was issued.

(8) An application filed under this rule shall be disposed of not later than ninety days of its receipt.

231B. Withdrawal of application. - The applicant may withdraw the application made under rule 231A at any time before the advance ruling is issued.

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

SCHEDULE
[See sub-rule (1)]

**Application for advance ruling under section 206A
of the Income Tax Ordinance, 2001**

To

The Chairman,
¹[Federal Board of Revenue],
Islamabad.

Dear Sir,

The undersigned being duly authorized hereby apply on behalf of _____ (name of the non-resident person) for advance ruling under section 206A of the Income Tax Ordinance, 2001 (XLIX of 2001).

Necessary details of the transaction are set out below and in the Annexure to this application.

The following documents as required under rule 231A of Income Tax Rules, 2002 are enclosed: -

- (a) _____
- (b) _____
- (c) _____
- (d) _____
- (e) _____

Yours faithfully,

Signature _____
Name (In block letters) _____
Designation _____

ANNEXURE

[See paragraph 2 of the Schedule]

- (1) Name of the non-resident person (in block letters) _____
- (2) Permanent address and telephone and fax numbers of the non-resident person (in block letters) _____
- (3) Address in Pakistan _____
- (4) Telephone No. _____ Fax No. _____
- (5) Country of Origin _____
- (6) National Tax Number _____
- (7) The following is the statement of the relevant facts of the transaction having bearing on the question(s) on which the advance ruling is required (please annex extra sheet, if required):

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

- (8) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) on which advance ruling is required (please annex extra sheet, if required) is as follows:-
- (9) The undersigned, solemnly declare that:-
- (a) full and true particulars of the transaction relevant for the purposes of advance ruling applied for have been disclosed and no material aspect affecting the determination of the application of the Income Tax Ordinance, 2001, in this behalf has been withheld; and
- (b) that the above issue(s) is/ are not pending before any Income Tax Authority, Appellate Tribunal or Court for adjudication.

Yours faithfully,

Signature _____
 Name (In block letters) _____
 Designation _____
 Address in Pakistan _____
 Telephone No. _____
 Fax No. _____.]

¹[**231C. Income tax** ²[] **alternative dispute resolution.**- (1) This rule shall apply to all cases of disputes brought or specified for resolution under section 134A.

(2) In this rule, unless there is anything repugnant in the subject or context, -

- (a) "applicant" means a person or a class of persons who has brought a dispute for resolution under section 134A;
- (b) "Board" means the ³[**Federal Board of Revenue**].
- (c) "Committee" means a Committee constituted under sub-section (2) of section 134A; and
- (d) "dispute" means any matter of income tax pertaining to liability of income tax, admissibility of refund, waiver or fixation of penalty or fine, relaxation of any period or procedural and technical condition as specified in sub-section (1) of section 134A.

¹ Inserted by S.R.O. 748(I)/2004, dated 30th August, 2004.

² The word "alternate substituted by S.R.O. 1032(I)/2006, dated 03.10.2006.

³ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

(3) Any person or class of persons interested for resolution of any dispute under section 134A shall submit a written application for alternative dispute resolution to the Board in the form as set out in the Schedule below.

(4) The Board, after examination of the contents of an application by a taxpayer and facts stated therein and on satisfaction that the application may be referred to a Committee for the resolution of the hardship or dispute, shall constitute a Committee consisting of the following members, namely:-

- (a) the Director General, Large Taxpayers Unit or Commissioner, Medium Taxpayers Unit or any other Commissioner or officer of the Income Tax Department nominated by the Board;
- (b) a Fellow of Chartered Accountants, registered with the Institute of Chartered Accountants of Pakistan or an Associate of Cost and Management Accountant, an advocate of High Court or Income Tax Practitioner ¹[]; and
- (c) a reputable taxpayer.

(5) The Board may appoint one of the members of the Committee to be its Chairman.

(6) An application filed under this rule may be disposed of by the Committee within thirty days of its constitution:

Provided that the time so specified may, if requested by the Chairman of the Committee for reasons to be recorded in the request, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.

(7) The Chairman of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may *inter-alia*, include the following, namely:-

- (a) to decide about the place of sitting of the Committee;
- (b) to specify date and time for conducting proceedings by the Committee;
- (c) to supervise the proceedings of the Committee;
- (d) to issue notices by courier or registered post or electronic mail to the applicant;

¹ The words "having at least twenty-five reported cases in a reputed journal to his credit" omitted by S.R.O. 679(I)/2005, dated 04.07.2005.

- (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;
- (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
- (g) to consolidate recommendations of the Committee and submission of a conclusive report to the Board; and
- (h) for any other matter covered under these rules.

(8) The Committee may conduct inquiry, seek expert opinion, direct any officer of income tax or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.

(9) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to formulate its recommendations in respect of any matter specified in sub-section (1) of section 134A.

(10) The applicant may withdraw the application made under sub-rule (3) of these rules at any time before the Committee submits its recommendations to the Board.

¹[]

(12) The Chairman of the Committee shall send a copy of the recommendations of the Committee to the Board, applicant and the concerned Commissioner, simultaneously.

(13) The Board on its own motion or on the request of the applicant, may refer back the recommendations of the Committee for rectification of any mistake apparent from record or for reconsideration of the facts or law, as the case may be, not considered earlier by the Committee.

(14) The Committee after rectification of the mistake or reconsideration of the facts or law as aforesaid shall furnish to the Board its fresh or amended recommendation within such period as specified by the Board.

(15) The Board, after examining the recommendations of the Committee shall finally decide the dispute or hardship and make such orders as it may deem fit for the resolution of the dispute or hardship ²[, within ninety days of

¹ Omitted by S.R.O. 213(I)/2005, dated 3rd March, 2005. The omitted sub-rule (11) read as follows:

(11) The applicant shall pay members of the Committee, other than public servant, remuneration covering traveling allowance and daily allowance. The extent and amount of remuneration and the manner of payment thereof shall be decided by the Chairman of the Committee under intimation to the applicant.

² Inserted by SRO 771(I)/2008 dated 21.07.2008.

receipt of such recommendations,] under intimation to the applicant, Chairman of the Committee and the concerned Commissioner:

Provided that the resolution reached by the taxpayer and the Board shall not bind them for tax year not covered by the agreement. Any such resolution shall not be used as precedent, except as provided in the agreement.

(16) The copy of order passed by the Board shall be provided to the applicant and to the Commissioner having jurisdiction over the case for modification of all decisions, orders and judgements passed in respect of the said dispute or hardship, within such period as may be specified by the Board in the order.

(17) On receipt of the Board's order as aforesaid, the concerned Commissioner shall implement the order in such manner and within such period as may be specified by the Board in the order.

(18) Notwithstanding any thing contained in this rule an order passed by the Board shall cease to exist if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of dispute or hardship on which the said order was passed and all decisions, orders and judgements modified under the said order shall deemed to be re modified.

THE SCHEDULE
[See sub-rule (3)]
Application for ¹[alternative] dispute resolution

under section 134A of the Income Tax Ordinance, 2001

To

The Chairman,
²[Federal Board of Revenue],
Islamabad

Dear Sir,

The undersigned being duly authorized hereby apply _____ (name and address of the applicant) for dispute or hardship resolution under section 134A of the Income Tax Ordinance, 2001 (XLIX of 2001).

2. Necessary details of the dispute or hardship are set out below and in the annexure to this application.

3. A request is made to constitute a Committee as provided under sub-rule (4) of rule 231C of Income Tax Rules, 2002.

4. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
- (b) _____
- (c) _____

Yours faithfully,
Signature _____
Name _____
(in block letters)
NTN _____
Address _____
Date _____

Annexure
[See paragraph 2 of the Schedule]

- (1) Name of the applicant _____
(in block letters)
- (2) National tax number _____
- (3) Address of the applicant _____
- (4) Telephone Number _____ Fax Number _____
- ¹[(4A) Tax year to which the dispute or hardship relates _____.]

¹ The word "alternate" substituted by S.R.O. 1032(I)/2006, dated 03.10.2006.

² The words "Central Board of Revenue" substituted by the Finance Act, 2007.

- (5) The Commissioner with whom a dispute has arisen _____
- (6) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the question(s) on which the resolution is required (Please annex extra sheet, if required):-
- (7) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of question(s) on which resolution is required (Please annex extra sheet, if required) is as follows:-
- (8) The extent or the amount of tax which the applicant agrees to pay, if any.
- (9) The undersigned, solemnly declare that,-
- (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under the Income Tax Ordinance 2001, in this behalf has been withheld;
 - (b) that the above issue(s) is/are pending before _____ (name of the appellate forum, ITAT or court)/ not pending before any forum, ITAT, High Court or Supreme Court of Pakistan for adjudication²[.]
³[]

Yours faithfully,
 Signature _____
 Name _____
(in block letters)
 Designation _____
 Date _____.]

232. Repeal and Savings.- (1) The following rules as in force before the commencement of these rules are hereby repealed, namely Income Tax Rules, 1982;

(2A) Notwithstanding anything contained in sub-rule (1), rules 190 to 198, 201, 201D, 201F, 202(C), 202D, 202E, 202F of Income Tax Rules, 1982 shall stand repealed on the first day of July, 2003; and

(2B) Any proceedings including proceedings under part IX (Chapters A, B, C, D, E & F) initiated, or any action taken or initiated, or approval sought, under Income Tax Rules, 1982 prior to 01.07.2002; such proceedings, action, or approval sought shall be completed under the Income Tax Rules, 1982 and to that extent Income Tax Rules, 2002 would not apply.”

¹ Inserted by S.R.O. 679(I)/2005, dated 04.07.2005.

² The semicolon and word “and” substituted by S.R.O. 679(I)/2005, dated 04.07.2005.

³ Omitted by S.R.O. 679(I)/2005, dated 04.07.2005. The omitted sub-clause (c) read as follows:
 “(c) I shall pay the remuneration of the members, other than a public servant, of the Committee to the extent as the Chairman of the Committee may decide.”

PART II OF THE FIRST SCHEDULE

Government of Pakistan
 Department of Income Tax
 Office of the _____

Notice/ letter under section 122 of the Income tax Ordinance, 2001(See rule ¹[68])

NTN/TRN. _____
 Name: _____
 Address: _____
 Tax year: _____

Dated: _____

Dear Sirs,

Whereas I consider necessary that the assessment order treated as issued under section 120 or issued under section 121 or amended assessment u/s 122(3) needs alteration or and to make addition to income by amended or further amended assessment of amended assessment under section 122 for imposition of the correct amount of tax for the tax year....., as in my opinion, Income Tax Return/Statement and documents relating to the income and tax filed under the relevant provisions of this Ordinance,

2. In view of situation above, amended assessment or further assessment is necessary u/s 122, and for that the tax year, examination of books of account/ record is necessary. I therefore require you to produce or cause to be produced at my office on the date and time mentioned below, the following accounts/documents on which you have relied your return of income, so that correct income may be determined and proper tax be imposed.

3. Please note that in case you or your authorized representative duly authorized to represent you in the assessment proceedings fails to attend the office/produce the documents/accounts mentioned above, assessment may be framed ex-parte which may also entail further legal punitive actions in accordance with law.

Name _____
 Signature _____
 Code No. _____

of the Commissioner

¹ The figure "62" substituted by S.R.O. 310(I)/2007, dated 05.04.2007.

PART III OF THE FIRST SCHEDULE

Government of Pakistan
 Department of Income Tax
 Office of the _____

NOTICE UNDER SECTION 138(2) OF THE INCOME TAX ORDINANCE, 2001.

National Tax Number _____

Commissioner
 Dated _____

To

M/s _____

Dear Sir,

Whereas it is established that the sum of Rs. _____ which is due from you on account of tax as per details given in the schedule below, is in arrear, you are, hereby, required to pay these arrears of tax by _____ and produce necessary evidence to that effect before me at my office On _____ failing which proceedings may be initiated under these rules to recover the said amount by one or more of the following modes, namely:-

- (a) attachment and sale of moveable or immovable property;
- (b) appointment of receiver for the management of your moveable or immovable property;
- (c) your arrest and detention in person for a period not exceeding six months.

I, in exercise of the powers vested in me under the Income Tax Rules framed under section 138 of the Income Tax Ordinance, hereby further direct that you shall not sell, mortgage, charge, issue or otherwise deal with any property belonging to except with my permission to that effect in writing,

Commissioner

Range _____ Zone _____

SCHEDULE

Sr No.	Assessment year(s)	Number in Demand and Collection Register	Income Tax	Penalty	Additional Tax	Surcharge	Total
1	2	3	4	5	6	7	8

PART IV OF THE FIRST SCHEDULE

Government of Pakistan
 Department of Income Tax
 Office of the _____

**Notice u/s 140 read with rule 69 of Income Tax Rules, 2002.
 Recovery of Tax.**

M/s/ Mr. _____

Dear Sir,

Whereas, the undersigned is empowered to issue this notice and has reasons to believe that in respect of Mr. _____ a tax defaulter/ tax payer for Rs. _____;

- (i) You are owing to this taxpayer money, amount, debt or may at a future date/ month owe to him.
- (ii) You hold money on behalf of the taxpayer/ defaulter.
- (iii) You are holding money on some other person's behalf for payment to the above named taxpayer defaulter.
- (iv) You hold authority of some other person to pay money to him or defaulter.

2. And whereas, an amount of Rs. _____ is tax due outstanding against the person, and whereas the taxpayer has not paid the same amount in time, therefore, under the provisions of section 148, you are required to remit or send the money to the undersigned through pay order/ D. Draft or through banking transfer or cheque for payment to the government, treasury under Income tax head of account. Please take notice that:

- (i) Any tax paid in lieu of and on behalf defaulter in pursuance of this notice shall be treated as having been paid under the authority of tax payer concerned – section 140(6).
- (ii) In case of failure to comply, the said amount shall be recovered from you, and all the provisions relating to tax recovery u/s 160, 161, 162 and 163 shall apply for effecting recovery of such amount from you.
- (iii) In case of default, additional tax u/s 205 shall also be charged and prosecution proceedings shall also be launched.

3. Since law provides for such mode of recovery, and payment shall be taken as made by the taxpayer to the government.

N.B. This notice requires the payment to the extent shown in the notice out of any amount due or due to be paid as mentioned at 1(i to iv).

Given under my hand and seal
 Commissioner

PART V OF THE FIRST SCHEDULE

Government of Pakistan
Department of Income Tax
Office of the _____

Notice u/s 145 of Income Tax Ordinance, 2001 and rule 70 in respect of a person who is likely to leave Pakistan permanently.

The Director of Immigration,
Airport/ Seaport.

Incharge Immigration Department,
Airports/Seaport.

(See section 145 of the Income Tax Ordinance, 2001) on collection of tax from person leaving Pakistan.

Sir,

Whereas section 145 of the Income Tax Ordinance, 2001 empowers the undersigned to issue this certificate of outstanding tax demand and there are reasons to believe that Mr. _____ NTN _____ has to pay tax/government dues of Rs. _____, or based on the Return of income filed and the amended assessment made for which notice has been issued, a tax demand is likely to be raised, for which he has not made satisfactory arrangement for tax payment, and is likely to leave Pakistan permanently, therefore, you are required under section 145 not to allow Mr./Mrs. _____ to leave the country, till he has discharged tax liability by way of making payment of tax by prescribed challan in the NBP/SBP and produces a copy of challan bearing date of payment of the amount after issuance of this certificate, or, produces from the undersigned withdrawal of the certificate/notice, or makes payment of tax through pay order/demand draft or bank cheque in favour of income tax department.

The certificate issued under my signature and seal is not to be disputed and would be valid till it is modified or withdrawn by the undersigned.

Commissioner

N.B This certificate shall be withdrawn in case in the matter of pending amended assessment, proper arrangement are made for the payment of tax. This certificate shall be withdrawn immediately.

PART VI OF FIRST SCHEDULE

Government of Pakistan
 Department of Income Tax
 Office of the _____

(See Rule 71)

Prescribed application for refund of tax.- An application for refund of tax under section 170 shall be made in the following form, namely:-

The Commissioner
 _____ (Zone)
 _____ (City)

Dear Sir,

I,

_____ of

_____ hereby declare

- a. that my total income computed in accordance with the provisions of Income Tax Ordinance, 2001 (XLIV of 2001), during the year ending on _____ being the income year for the assessment for the year ending on the _____ amounted to Rs. _____.
- b. That the total tax chargeable in respect of such total income is Rs. _____.
- c. That the total amount of tax paid is Rs. _____.

I, therefore, request that a refund of Rs. _____ may be allowed to me.

Yours faithfully _____
 Signature _____
 NTN _____
 Address _____

I hereby declare that I am resident/ non-resident* and that what is in this application is correct.

Date _____

Signature _____

* Delete whichever is in applicable.

PART VII OF THE FIRST SCHEDULE

Government of Pakistan
Department of Income Tax
Office of the _____

Application for Certificate of Exemption from deduction of tax or deduction at a lower rate under section -- (1) An application for a certificate under the section 152 shall be made in the following form, namely:-

APPLICATION FOR CERTIFICATE UNDER SECTION 159 OF THE INCOME TAX ORDINANCE, 2001

The Commissioner

I _____ of _____ hereby declare that I am entitled to nil/ reduce rate withholding tax certificate, on the following basis, in accordance with the provisions of the Income Tax Ordinance, 2001 for the tax year ____

- (i) was less than the minimum liable to tax;
- (i) amounted to Rs _____ on which tax is chargeable at the rate of _____
- (ii) is under the Agreement for Avoidance of Double Taxation signed by the Government of Pakistan with the Government of _____ the country of my residence, not liable to Pakistan tax/chargeable to Pakistan at the rate of _____
- (iii) was held exempt under clause ____ of the Second Schedule or is exempt under clause ____ of the Second Schedule.
- (iv) that income is not likely to be chargeable to tax in view of tax credits or unabsorbed losses, or
- (v) or, in any case, since advance tax u/s 147 has been duly paid already, or
- (vi) the goods imported are for manufacturing purposes at own factory/mills/unit.
- (vii) For any other reasons (to be specified).

I, therefore, request that certificate may be issued to the person responsible for paying profit on securities/dividends/royalties/other amounts particulars of which are given in the Schedule annexed thereto, or to a person responsible for collecting tax at source, authorizing him not to deduct tax at the rate of _____ at the time of payment of such amount or to exempt from withholding tax at source.

Signature _____
Name _____
Nationality _____
Address _____

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date _____

National Tax Number (if any)

I, hereby declare that I am resident/non-resident in Pakistan and that what is stated in the application is correct.

Signature _____
Name _____
Address _____
Dated _____

(2) An application under sub-rule (1) in respect of income derived from sources within Pakistan (other than pensions paid by or on behalf of the Government of Pakistan) in accordance with the provisions of an agreement having effect under section 107 by a person resident in the territory with the Government of which the agreement is made shall be accompanied by further information in the following form, namely:-

PART VIII OF THE FIRST SCHEDULE

Government of Pakistan
 Department of Income Tax
 Office of the _____

Reduce rate/ exemption certificate:

Form for certificate of exemption from deduction or deduction of tax at a lower rate- (1) On an application made under rule 40, the Commissioner of Income Tax may, subject to the conditions laid down in sub-rule (2), give a certificate authorizing the person making the application to receive income specified in Part V of Chapter X without deduction of tax or after deduction of tax at a rate specified therein, in the following form, namely:-

Book No _____ Voucher No _____ Voucher No. _____ Counterfoil of certificate under proviso to section -of the Income Tax Ordinance, _____ 1. Date _____ 2. Person to whom given. _____ 3. Person to whom addressed. _____ 4. Rate of deduction sanctioned. _____ 5. Description of income, nature of payment or description of asset/property subject matter in this certificate. _____ <hr/> I hereby authorise you to deduct the tax _____ at the rate of _____ Initials of the Commissioner _____ *Date on which certificate revised ___20. _____	Book No _____ Certificate under Section 159 of the Income Tax Ordinance, 2001 _____ Income Tax Office _____ Circle _____ Zone _____ Date _____ 20 _____ To _____ <hr/> 2. The income in this case is exempt under the Income Tax Ordinance, 2001. _____ <hr/> *Strike out whichever is stated in this inapplicable. _____ 3. This authorization will Remain in force until the Date it is cancelled by me. _____ Commissioner of Income Tax Description of Securities Payments. _____ <hr/> <hr/>
*If the certificate is cancelled or revised the facts should be column giving cross references. _____ Remarks _____ _____ _____ _____ Initials of the _____ Commissioner	

- (1) The certificate referred to in sub-rule (1) shall be issued only if the Commissioner of Income Tax is satisfied that the person concerned –
- (i) has furnished such return of returns of income as became due, if any, on or before the date on which the application under rule - is made; and
 - (ii) is not in default or deemed to be in default in respect of any tax (including advance tax under section 147 or tax payable under section 137).

Name

NTN																						NIC.No.															
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name

NTN																																									NIC.No.									
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---------	--	--	--	--	--	--	--	--	--

2. Use additional sheet if required (2) Please attach attested copies of NICs.

I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete.

Date _____

Signature of Applicant

Note: Please make sure that all information is correctly filled-in and photocopy of NICs duly attested by Class-I gazetted officer or an officer of the Bank is attached (Photocopies of NICs of all Partners/ Members in case of AOP, HUF, URF). NTN certificate will not be issued if incomplete form is sent. In case the applicant is an AOP, URF or HUF its application shall not be entertained unless accompanied by applications of individual Partners/ Members who do not have an NTN.

PART X OF THE FIRST SCHEDULE**Application for registration of Income Tax Practitioner**

To

The Regional Commissioner
Of Income Tax,
_____ Region,
_____ (City).
_____ (Jurisdiction)

Dear Sir,

With reference to section 223 of the Income Tax Ordinance, 2002, I, the undersigned, hereby apply for registration as an Income Tax Practitioner within the meaning of the said section.

Necessary particulars are as below:-

1. Name (in block letters) _____;
2. Father's name (in block letters) _____;
3. Residential address: _____;
- a. _____;
- b. _____;
4. Date of birth _____;
5. Academic/ professional qualifications on the basis of which registration has been sought _____;
6. Present occupation _____;
7. Particulars of Chartered Accountant/ Cost and Management Accountant/ Income Tax Practitioner with whom apprenticeship was completed and the period and dates of apprenticeship.

I hereby declare on solemn affirmation that whatever information has been given above is correct to the best of my knowledge.

It is further affirmed that—

- a. I have not been dismissed or removed from service;
- b. I am not an undischarged insolvent;
- c. I have not been disqualified to represent an income tax assessee by a Commissioner of Income Tax or any authority empowered to take disciplinary action against lawyers or registered accountants;
- d. A period of two years elapsed since I resigned from service after having been employed in the Income Tax Department for two years or more;
- e. I have not been convicted of any offence connected with any income tax proceeding under the Income Tax Ordinance, 2001, or the repealed Income Tax Ordinance, 1979 and Income Tax Act, 1922; and
- f. I have not been convicted of any offence under the Pakistan Penal Code.

Yours faithfully _____
Signature _____
Name of the Applicant _____
Office Address _____
Date _____

PART XI OF THE FIRST SCHEDULE

Government of Pakistan
Department of Income Tax

Notice under sub-section 4 of section 114 of the Income tax Ordinance, 2001.

NTN/TRN. _____

Name: _____

Address: _____

Assessment year: _____

Dated: _____

Dear Sir,

1. You have not furnished a return of income for the tax year _____ required to be filed under clause – of sub-section 1 of section 114 of the Income Tax Ordinance, 2001,

You are, hereby, required to furnish on or before _____ a Return of Income for the said tax year, in the prescribed form and verified in the prescribed manner. A copy of the return of Income is enclosed.

2. Please note that failure to comply with any of the terms of this notice may result in an ex-parte assessment under sub-section 1 of section 121 of the said Ordinance, and may also render you liable to a penalty under sub-section 1 of section 182, or, prosecution under section 191 of the said Ordinance or both.

Commissioner /
Taxation Officer

PART XII OF THE FIRST SCHEDULE

Prescribed Form for Notice of Demand in payment of tax due – Notice of demand required to be served upon the taxpayers under section 137(2) shall be in the following form, namely:-

Government of Pakistan
Department of Income Tax
Office of the _____

NOTICE OF DEMAND UNDER SECTION 137(2) OF THE INCOME TAX ORDINANCE, 2001.

N.T.No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Tax Year _____
Income Year _____

To _____

Dear Sir/Madam

As a result of order passed u/s _____ in your case for the tax year _____ whereby your total income has been determined at Rs. _____ and an amount of Rs _____ (Rupees _____) has been determined to be payable/refundable as specified below.-

	(a) Income Tax	Rs _____
	(b) Additional Tax u/s	Rs _____
	(c) Penalty u/s	Rs _____
	(d) Others	Rs _____
	Total	Rs _____

(2) You are requested to make the payment of the above amount on or before _____ but not later than ¹[15] days from the date of issue of the order in the National Bank of Pakistan/State Bank of Pakistan/Treasury Office/Sub-Treasury Office/ Sub-Treasury Office.

- (3) If you intend appeal the assessment, you may file an appeal:
- (i) under section 127/section 131 of the said Ordinance to the Commissioner of Income Tax (Appeals), Zone _____ /Income Tax Appellate Tribunal within thirty days of the receipt of this notice/sixty days of the date on which order appealed against is communicated to you, or
 - (ii) file revision u/s 135 within 90 days of the receipt of this notice before the Commissioner of Income Tax.

- (4) Please note that by timely payment of your tax liability you can avoid:
- (i) mandatory levy of additional tax under section 205 @ 18% per annum; penalty under section 183, and/or
 - (ii) proceedings under 138(2).

(5) Copy of the order on which demand/refund is based is enclosed.

Date _____

Seal

Signature of the
Taxation Authority/
Commissioner of Income Tax

¹ The figure "30" substituted by SRO 755(I)/2008, dated 15.07.2008. Earlier the figure "15" was substituted by SRO 612(I)/2006 dated 02.06.2006.

PART-XIII OF THE FIRST SCHEDULE

Government of Pakistan
 Department of Income Tax
 Office of the _____

Form of authorisation (see Rule 72 Section 175)

In pursuance of and as empowered under section 175 and to carry out the purpose and objects of the Section, M/s. _____ and Ms. _____ Taxation Officers and/ or M/s. _____ valuer(s) is/ are authorised with regard to the tax related matters of M/s. _____, to enter any premises and to have full and free access to any place, accounts, documents or computer, and to impound or to take extracts or copy of such material and/ or examine and prepare notes, details of inventory and its valuation, or computer disc of information or floppies from harddisc or inventory of any article found at the place. The officer(s) authorised shall handover a copy of inventory of goods and material to the persons available on premises and/ or put/ affix on the conspicuous place in case of refusal of such person to receive or accept. In the later situation, may also send such copy through registered post/ courier service as early as possible. The taxation officer may keep in mind the enquiry/ investigation, audit relating to tax issues only.

Commissioner

SECOND SCHEDULE
(See rules 34, 35, 36, and 39)

¹[PART-I


RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR COMPANY)										IT-1		
Registration	1	Taxpayer's Name							NTN	Reg/Inc No.		
	2	Business Name								Tax Year	2008	
	3	Business Address								Res. Status	Resident / Non-Resident	
	4	Principal Activity								Revised	N ^o	
	5	Representative								Assessed	N ^o	
Share Holding	6	NTN	Top 10 Share Holders' Names		%	Capital						
	Remaining Share Holders							Total 100%				
Manufacturing/Trading/Account (Including Final/Fixed Tax)	7	Items	Code	Amount								
	8	Net Sales	3101									
	9	Gross Domestic Sales	31011									
	10	Domestic Commission/Brokerage	31021									
	11	Gross Exports	31012									
	12	Foreign Commission/Brokerage	31022									
	13	Rebates/Duty Drawbacks	3107									
	14	Cost of Sales	315									
	15	Local Raw Material/ Components	310411									
	16	Imported Raw Material/ Components	310421									
	17	Salaries/Wages	311101									
	18	Power	311102									
	19	Fuel	311103									
	20	Stores/Spares	311106									
	21	Insurance	311107									
	22	Repair & Maintenance	311108									
	23	Other Expenses	311118									
	24	Accounting Amortization	3114									
	25	Accounting Depreciation	3115									
	26	Opening Stock	3117									
	27	Finished Goods Purchases (Local)	310412									
	28	Finished Goods Purchases (Imports)	310422									
	29	Closing Stock	3118									
	30	Gross Profit/ (Loss)	3119									
	Profit & Loss Account (Including Final/Fixed Tax)	31	Gross Receipts	3159								
		32	Markup/ Interest (for Financial Institutions)	31311								
		33	Leasing	31312								
		34	Oil & Gas Exploration	31313								
		35	Telecommunication	31314								
36		Insurance	31315									
37		Accounting Gain on Disposal of Intangibles	3135									
38		Accounting Gain on Disposal of Assets	3136									
39		Other Revenue/ Fee/ Charges for Services etc.	3131									
40		Management, Administrative, Selling & Financial expenses	3159									
41		Rent/ Rates/ Taxes	3141									
42		Salaries & Wages	3144									
43		Traveling/ Conveyance	3145									
44		Electricity/ Water/ Gas	3148									
45		Communication Charges	3154									
46		Repairs & Maintenance	3153									
47		Stationery/ Office Supplies	3155									
48		Advertisements/ Publicity/ Promotion	3157									
49		Insurance	3159									
50		Professional Charges	3160									
51		Profit on Debt (Markup/Interest)	3161									
52		Donations	3163									
53		Directors' Fees	3177									
54		Workers Profit Participation Fund	3179									
55		Loss on Disposal of Intangibles	3185									
56		Loss on Disposal of Assets	3186									
57		Accounting Amortization	3187									
58		Accounting Depreciation	3188									
59		Bad Debts Provision	31811									
60		Obsolete Stocks/Stores/Spares Provision	31812									
61		Diminution in Value of Investments Provision	31813									
62		Bad Debts Written Off	31821									
63		Obsolete Stocks/Stores/Spares Written Off	31822									
64		Selling expenses(Freight outwards etc.)	3180									
65		Others	3170									
66		Net Profit/ (Loss)	3170									
Adjustments		67	Inadmissible Expenses (Including proportionate expenses relating to PTR)	3171								
		68	Tax Gain on disposal of Intangibles	319135								
		69	Tax Gain on disposal of Assets	319136								
		70	Other Inadmissible Expenses	319108								
		71	Admissible Deductions	3192								
		72	Tax Amortization	319207								
	73	Tax Depreciation	319208									
	74	Other Admissible Deductions	319208									
	75	Income/(Loss) relating to Final and Fixed tax	3199									
	76	Loss for the year surrendered to Holding Company	3901									
Total / Taxable Income Computation	77	Loss acquired from Subsidiary Company and Adjusted	3902									
	78	Brought Forward Loss Adjusted/(Loss for the year Carry Forward)	3900									
	79	Total Income/ (Loss)	3909									
	80	Business Income/(Loss)	3909									
	81	Capital Gains	4200									
	82	Other Sources Income/ (Loss)	4200									
	83	Foreign Income/ (Loss)	6300									
	84	Deductible Allowances	9139									
	85	Zakat	9121									
	86	Workers Welfare Fund	9122									
Payment/Refund	87	Charitable Donations Admissible for Straight Deduction	9124									
	88	Taxable Income/ (Loss)	9199									
	89	Exempt Income	6100									
	90	Property Income	6102									
	91	Business Income	6103									
	92	Capital Gains	6104									
	93	Other Sources Income/ (Loss)	6105									
	holder of CNIC											
	section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement us (1154) is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002 and the Companies Ordinance 1984.											
	Date : (dd/mm/yyyy)											
Note : Grey blank fields are for official use.												
										Signatures		

¹ Inserted by S.R.O. 891(I)/2008, dated 26.08.2008.

		Annex-A Depreciation, Initial Allowance and Amortization										Tax Year 2008	
												A	
NTN		Reg/Inc/CNIC No.											
S. No.	Depreciable Assets Particulars/Description	Code	Brought forward Written down Amount (Rs)		Additions Amount (Rs)	(Deletions) Amount (Rs)	Total		Initial Allowance on additions, if any		Depreciation		Written Down Value carried forward Amount (Rs)
			Amount (Rs)	Year(s)			Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Rate	
1.	Building (all types)	8102							50%		10%		
2.	Furniture including fittings	810303							0%		15%		
3.	Machinery and plant (not otherwise specified)	810301							50%		15%		
4.	Motor vehicles plying for hire	81042							50%		15%		
5.	Motor vehicles not plying for hire	81041							0%		15%		
6.	Ships	81043							50%		15%		
7.	Technical or professional books	810304							50%		15%		
8.	Computer hardware including printer, monitor and allied items	810302							50%		30%		
9.	Machinery and equipment used in manufacture of IT products	810308							50%		30%		
10.	Air crafts and aero engines	81044							50%		30%		
11.	Below ground installations of mineral oil concerns	810306							0%		100%		
12.	Off shore platforms and production installations of mineral oil concerns	810307							50%		20%		
Total													

S. No.	Intangibles Particulars/Description	Code	Acquired on (Date) dd/mm/yyyy	Useful Life Year(s)	Original Cost Amount (Rs)	Amortization		Remarks
						Annual Amount (Rs)	Business Use Amount (Rs)	
1.	Intangibles	8105						
2.	Any expenditure providing advantage or benefit for a period	8107						
3.	Others	8141						
Total								

Signatures _____

		Annex-B				Tax Year 2008	
		Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)				B	
NTN		Reg/Inc/CNIC No.					
Particulars		Code	Amount (Rs.)				
1. (a) Business income/(loss) for the year after depreciation and amortization		261111					
(b) Business income/(Loss) for the year transferred to Return of Total Income for adjustment against (loss)/income for the year under any other head of income		261112					
(c) Loss for the year surrendered in favour of a holding company		3901					
(d) Balance business income/(loss) for the year after depreciation and amortization [Add 1(a) minus 1(b) minus 1(c)]		261114					
2. Breakup of balance income/(loss) for the year after depreciation and amortization:		261211					
(a) Business income/(loss) for the year before depreciation/amortization		3900					
(b) Depreciation for the year including unabsorbed depreciation brought forward		3988					
(c) Amortization for the year including unabsorbed amortization brought forward		3987					
3. Details of adjustments of brought forward business losses, losses of subsidiary, depreciation and amortization including unabsorbed depreciation and amortization		261311					
(a) Business income/(loss) for the year before depreciation and amortization [from 2(a) above]		261312					
(b) Adjustment of brought forward business losses		261313					
(c) Adjustment of losses of subsidiary		261314					
(d) Adjustment of depreciation including unabsorbed depreciation brought forward		261315					
(e) Adjustment of amortization including unabsorbed amortization brought forward		261316					
(f) Balance business Income after adjustment transferred to Return of Total Income minus 3(b) minus 3(c) minus 3(d) minus 3(e), if greater than zero, else Nil] [3(a)		261317					
(g) Balance business loss after adjustment carry forward minus 3(b) minus 3(c) minus 3(d) minus 3(e), if less than zero, else Nil] [3(a)		261318					
Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward OR For the current year		Adjusted against the income for the current year	Lapsed (Not available for carry forward) /Attributable to PTR income	Balance carried forward	
		Taxpayers own	Of amalgamating company				
		Amount (Rs.)	Amount (Rs.)				
4. Details / breakup of business losses brought forward and carried forward							
(a) 1998-99	3900						
(b) 1999-00	3900						
(c) 2000-01	3900						
(d) 2001-02	3900						
(e) 2002-03	3900						
(f) 2003	3900						
(g) 2004	3900						
(h) 2005	3900						
(i) 2006	3900						
(j) 2007	3900						
(k) Current year	3900						
Total	262422						
5. Details / breakup of un-absorbed depreciation brought forward and carried forward							
(a) B/Forward	319288						
(b) Current year	319288						
Total	262513						
6. Details / breakup of un-absorbed amortization brought forward and carried forward							
(a) B/Forward	319287						
(b) Current year	319287						
Total	262613						
7. Details / breakup of losses of subsidiaries brought forward and carried forward							
(a) 2006	3904						
(b) 2007	3904						
(c) Current year	3904						
Total	262714						
Signature _____							

Annex-C					Tax Year 2008
Tax Already Paid Including Adjustments					C
NTN		Reg/Inc/CNIC No.			
Particulars				Code	Amount of Tax paid (Rs.)
Advance Tax					
1.	First installment	CPR No.	Evidence of payment attached	94611	
2.	Second installment	CPR No.	Evidence of payment attached	94612	
3.	Third installment	CPR No.	Evidence of payment attached	94613	
4.	Fourth installment	CPR No.	Evidence of payment attached	94614	
5.	Sub-Total [Add 1 to 4]			9461	
Tax Collected/Deducted at Source					Amount of Tax deducted (Rs.)
(Other than tax collected/deducted on receipts/value of goods subject to final taxation)					
6.	On import of goods		Evidence of payment attached	94019	
7.	On dividend Income			94039	
8.	From salary			94029	
9.	On profit on debt		Evidence of payment attached	94049	
	Certificate/Account No. etc.	Bank	Branch	Share%	
					94049
					94049
					94049
10.	On Government securities		Evidence of payment attached	94043	
11.	On payments received by non-resident		Evidence of payment attached	940539	
12.	On import of CBU motor vehicle by manufacturers		Evidence of payment attached	94018	
13.	On payments for goods		Evidence of payment attached	940619	
14.	On payments for services		Evidence of payment attached	940629	
15.	On payments for execution of contracts		Evidence of payment attached	940630	
16.	On withdrawal from pension fund		Evidence of payment attached	94028	
17.	On cash withdrawal from bank		Evidence of payment attached	94119	
	Certificate/Account No. etc.	Bank	Branch	Share%	
					94119
					94119
					94119
18.	On trading of shares at a Stock Exchange		Evidence of payment attached	94138	
19.	On financing of carry over trade		Evidence of payment attached	94139	
20.	With motor vehicle tax (Other than goods transport vehicles)		Evidence of payment attached	94149	
	Registration No.	Engine / Seating Capacity	Owner's Name	Share%	
					94149
					94149
					94149
21.	Tax Collected by car manufacturer		Evidence of payment attached	94118	
	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars	
					94179
					94179
					94179
22.	With bill for electricity consumption		Evidence of payment attached	94159	
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%	
					94159
					94159
					94159
23.	With telephone bills, mobile phone and pre-paid cards		Evidence of payment attached	94169	
	Number	Subscriber's CNIC	Subscriber's Name	Share%	
					94169
					94169
					94169
24.	Others				
25.	Sub-Total [Add 6 to 24]			94599	
Adjustment of Prior Year(s) Refunds Determined by Department					
26.	Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)				
	Refund Assessed		Previous Adjustments		Available for Adjustment
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)
(a)					94981
(b)					94981
(c)					94981
(d)	Sub-Total [Add 26(a) to 26(c)]			Evidence of refund due attached	9498
Total Tax Already Paid Including Adjustments					
27.	Transfer to the Return of Income [Add 5 plus 25 plus 26(d)]			9499	
Workers Welfare Fund Already Paid					
28.	CPR No.		Evidence of payment attached	9495	
Signatures _____					

¹[PART-II

		RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION				IT-2 (Page 1 of 2)	
		UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)				N ^o	
Registration	1	CNIC (for individual)				NTN	
		Taxpayer's Name				Gender	Male <input type="checkbox"/> Female <input type="checkbox"/>
	2	Business Name				Year Ending	
	3	Business Address				Tax Year	2008
	4	Res. Address				Person	IND <input type="checkbox"/> AOP <input type="checkbox"/>
	5	E-Mail Address		Phone		Res. Status	Non-Res. <input type="checkbox"/> Resident <input type="checkbox"/>
	6	Principal Activity		Code		Birth Date	
	7	Employer	NTN	Name		Revised	N ^o
8	Representative	NTN	Name		RTO/LTU		
Ownership		NTN	Proprietor/Member/Partners' Name		% in Capital	Capital Amount	
		Others					
		Total		100%	Total		
Manufacturing/ Trading, Profit & Loss Account (including Final/Fixed Tax)		Items			Code	Total	
	9	Gross Sales			3101		
	10	Cost of Sales [11 + 12 + 13 - 14]			3116		
	11	Opening Stock			3117		
	12	Purchases			3104		
	13	Manufacturing/ Trading Expenses			3111		
	14	Closing Stock			3118		
	15	Gross Profit/ (Loss) [9-10]			3119		
	16	Other Revenues/ Fee/ Charges for Services			3131		
	17	Profit & Loss Expenses			3189		
	18	Net Profit/ (Loss) [(15 + 16) - 17]			3190		
	Adjustments	19	Inadmissible Expenses (Including proportionate expenses relating to PTR)			3191	
		20	Admissible Deductions (Attach Annex-A for Tax Depreciation) <input type="checkbox"/>			3192	
		21	Income/(Loss) relating to Final and Fixed tax			319203	
		22	Brought Forward Loss Adjusted/(Loss for the year Carry Forward) Attach Annex-B) <input type="checkbox"/>			3902	
	Total / Taxable Income Computation	23	Total Income [Sum of 24 to 29]			9099	
		24	Salary Income including Arrears			1999	
		25	Business Income/ (Loss) [(18 + 19) - 20-21-22]			3999	
26		Share from AOP			312021		
27		Capital Gains			4999		
28		Other Sources Income/ (Loss)			5999		
29		Foreign Income/ (Loss)			6399		
30		Deductible Allowances [31 + 32 + 33]			9139		
31		Zakat			9121		
32		Workers Welfare Fund			9122		
33		Charitable donations admissible for straight deduction			9124		
34		Exempt Income [Sum of 35 to 38]			6199		
35		Salary Income			6101		
36		Business Income			6103		
37		Capital Gains			6104		
38		Other Sources Income/ (Loss)			6105		
39		Taxable Income/ (Loss) [23 -30]			9199		
Tax Computation		40	Gross Tax	@		9201	
	41	Tax Reductions, Credits & Averaging			9249		
	42	Minimum Tax (Section 235(4))			920206		
	43	Tax Already Paid including Adjustments (Attach Annex-C) <input type="checkbox"/>			9499		
	44	Tax Payable/ Refundable (transferred from Final/ Fixed Tax)			4594		
	45	Net Tax Payable [(40 - 41 - 43) + 44]			99991		
Payment / Refund	46	Tax Paid as per CPR No.			9471		
	47	Net Tax Refundable, may be credited to my bank account as under:			9999		
	48	Bank				Signatures	
	49	Branch Name & Code					
	50	A/C Number					
	51	WWF Paid with Return as per CPR No.			9308		

Note-1 : Grey blank fields are for official use

¹ Inserted by S.R.O. 891(I)/2008, dated 26.08.2008.


RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP) N°						IT-2 (Page 2 of 2)
CNIC (for Individual)					NTN	
Taxpayer's Name					T.Y	2008
Business Name					RTO/LTU	
Final Tax Statement U/s 115 (4)	Source	Code	Receipts/Value	Rate (%)	Code	Tax Due
	52 Imports	64011		5	92011	
	53	64012		1	92012	
	54	64013		2	92013	
	55	64014		0.5	92014	
	56	64015			92015	
	57 Gas consumption by CNG Station	64142		4	92142	
	58 Dividend	64032		10	92032	
	59	64033		7.5	92033	
	60 Profit on Debt	64041		10	92041	
	61 Royalties/Fees	640511		15	920511	
	62	640512			920512	
	63 Contracts (Non-Resident)	640521		6	920521	
	64 Supply of Goods	640611		3.5	920611	
	65	640612		1.5	920612	
	66	640613			920613	
	67 On Payment to Ginners	640614		1	920614	
	68 Services	640621		6	920621	
	69	640623			920623	
	70 Transport Services	640622		2	920622	
	71 Contracts (Resident)	640631		6	920631	
	72 Exports/Indenting Commission/	64072		1	92072	
	73 Exp.Services	640641		0.5	920921	
	74	64071		0.75	92071	
	75 Foreign Indenting Commission	64075		5	92075	
	76 Property Income subject to WHT	64081		5	92081	
	77 Prizes	64091		10	92091	
	78 Winnings	64092		20	92092	
79 Petroleum Commission	64101		10	92101		
80 Brokerage/Commission	64121		10	92121		
81 Advertising Commission	64122		5	92122		
82 Stock Exchange Commission	64131		0.01	92131		
83 Goods Transport Vehicles	64141			92141		
84 Retail Turnover upto 5 million	310102		0.5	920202		
85 Retail Turnover above 5 million	310103			920203		
86 Total (52 to 85)				6599		
Fixed Tax	Source	Code	Receipts/Value	%	Code	Tax Due
	87 Property Income not subject to WHT	210101		5	920235	
	88 Purchase of locally produced edible oil	310431		1	920208	
	89 Flying Allowance	112001		2.5	920234	
	90 Services rendered / contracts executed outside Pakistan	63311		1	920236	
	91 Employment Termination Benefits	118301			920211	
	92 Total (87 to 91)				9202	
93 Total Tax Due (86 + 92)					94592	
94 Tax Paid/ Deducted	Evidences Attached <input type="checkbox"/>				94591	
95 Tax Payable/ Refundable to be transferred to Net Tax Payable (to 44)						
Verification	I, _____, in my capacity as Self/ Partner or Member of Association of Persons/Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).					Acknowledgement
	Date : _____ Signatures _____					

Note : Grey blank fields are for official use

		Annex-A Depreciation, Initial Allowance and Amortization										Tax Year 2008	
												A	
NTN		Reg/Inc/CNIC No.											
S. No.	Depreciable Assets Particulars/Description	Code	Brought forward Written down Amount (Rs)		Additions Amount (Rs)	(Deletions) Amount (Rs)	Total		Initial Allowance on additions, if any		Depreciation		Written Down Value carried forward Amount (Rs)
			Amount (Rs)	Rate			Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Rate	
1.	Building (all types)	8102		50%					50%	10%	100%		
2.	Furniture including fittings	810303		0%					0%	15%	100%		
3.	Machinery and plant (not otherwise specified)	810301		50%					50%	15%	100%		
4.	Motor vehicles plying for hire	81042		50%					50%	15%	100%		
5.	Motor vehicles not plying for hire	81041		0%					0%	15%	100%		
6.	Ships	81043		50%					50%	15%	100%		
7.	Technical or professional books	810304		50%					50%	15%	100%		
8.	Computer hardware including printer, monitor and allied items	810302		50%					50%	30%	100%		
9.	Machinery and equipment used in manufacture of IT products	810308		50%					50%	30%	100%		
10.	Air crafts and aero engines	81044		50%					50%	30%	100%		
11.	Below ground installations of mineral oil concerns	810306		0%					0%	100%	100%		
12.	Off shore platforms and production installations of mineral oil concerns	810307		50%					50%	20%	100%		
Total													

S. No.	Intangibles Particulars/Description	Code	Acquired on (Date) dd/mm/yyyy	Useful Life Year(s)	Original Cost Amount (Rs)	Amortization		Remarks
						Annual Amount (Rs)	Business Use Amount (Rs)	
1.	Intangibles	8105						
2.	Any expenditure providing advantage or benefit for a period	8107						
3.	Others	8141						
Total								

Signatures _____

		Annex-B				Tax Year 2008	
		Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)				B	
NTN		Reg/Inc/CNIC No.					
Particulars		Code	Amount (Rs.)				
1. (a) Business income/(loss) for the year after depreciation and amortization		261111					
(b) Business income/(Loss) for the year transferred to Return of Total Income for adjustment against (loss)/income for the year under any other head of income		261112					
(c) Loss for the year surrendered in favour of a holding company		3901					
(d) Balance business income/(loss) for the year after depreciation and amortization [Add 1(a) minus 1(b) minus 1(c)]		261114					
2. Breakup of balance income/(loss) for the year after depreciation and amortization:		261211					
(a) Business income/(loss) for the year before depreciation/amortization		3900					
(b) Depreciation for the year including unabsorbed depreciation brought forward		3988					
(c) Amortization for the year including unabsorbed amortization brought forward		3987					
3. Details of adjustments of brought forward business losses, losses of subsidiary, depreciation and amortization including unabsorbed depreciation and amortization		261311					
(a) Business income/(loss) for the year before depreciation and amortization [from 2(a) above]		261312					
(b) Adjustment of brought forward business losses		261313					
(c) Adjustment of losses of subsidiary		261314					
(d) Adjustment of depreciation including unabsorbed depreciation brought forward		261315					
(e) Adjustment of amortization including unabsorbed amortization brought forward		261316					
(f) Balance business Income after adjustment transferred to Return of Total Income minus 3(b) minus 3(c) minus 3(d) minus 3(e), if greater than zero, else Nil] [3(a)		261317					
(g) Balance business loss after adjustment carry forward minus 3(b) minus 3(c) minus 3(d) minus 3(e), if less than zero, else Nil] [3(a)		261318					
Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward OR For the current year		Adjusted against the income for the current year	Lapsed (Not available for carry forward) /Attributable to PTR income	Balance carried forward	
		Taxpayers own	Of amalgamating company				
		Amount (Rs.)	Amount (Rs.)				
4. Details / breakup of business losses brought forward and carried forward							
(a) 1998-99	3900						
(b) 1999-00	3900						
(c) 2000-01	3900						
(d) 2001-02	3900						
(e) 2002-03	3900						
(f) 2003	3900						
(g) 2004	3900						
(h) 2005	3900						
(i) 2006	3900						
(j) 2007	3900						
(k) Current year	3900						
Total	262422						
5. Details / breakup of un-absorbed depreciation brought forward and carried forward							
(a) B/Forward	319288						
(b) Current year	319288						
Total	262513						
6. Details / breakup of un-absorbed amortization brought forward and carried forward							
(a) B/Forward	319287						
(b) Current year	319287						
Total	262613						
7. Details / breakup of losses of subsidiaries brought forward and carried forward							
(a) 2006	3904						
(b) 2007	3904						
(c) Current year	3904						
Total	262714						
Signature _____							

Annex-C					Tax Year 2008
Tax Already Paid Including Adjustments					C
NTN		Reg/Inc/CNIC No.			
Particulars				Code	Amount of Tax paid (Rs.)
Advance Tax					
1.	First installment	CPR No.	Evidence of payment attached	94611	
2.	Second installment	CPR No.	Evidence of payment attached	94612	
3.	Third installment	CPR No.	Evidence of payment attached	94613	
4.	Fourth installment	CPR No.	Evidence of payment attached	94614	
5.	Sub-Total [Add 1 to 4]			9461	
Tax Collected/Deducted at Source					Amount of Tax deducted (Rs.)
(Other than tax collected/deducted on receipts/value of goods subject to final taxation)					
6.	On import of goods	Evidence of payment attached		94019	
7.	On dividend Income			94039	
8.	From salary			94029	
9.	On profit on debt	Evidence of payment attached		94049	
	Certificate/Account No. etc.	Bank	Branch	Share%	
					94049
					94049
					94049
10.	On Government securities	Evidence of payment attached		94043	
11.	On payments received by non-resident	Evidence of payment attached		940539	
12.	On import of CBU motor vehicle by manufacturers	Evidence of payment attached		94018	
13.	On payments for goods	Evidence of payment attached		940619	
14.	On payments for services	Evidence of payment attached		940629	
15.	On payments for execution of contracts	Evidence of payment attached		940630	
16.	On withdrawal from pension fund	Evidence of payment attached		94028	
17.	On cash withdrawal from bank	Evidence of payment attached		94119	
	Certificate/Account No. etc.	Bank	Branch	Share%	
					94119
					94119
					94119
18.	On trading of shares at a Stock Exchange	Evidence of payment attached		94138	
19.	On financing of carry over trade	Evidence of payment attached		94139	
20.	With motor vehicle tax (Other than goods transport vehicles)	Evidence of payment attached		94149	
	Registration No.	Engine / Seating Capacity	Owner's Name	Share%	
					94149
					94149
					94149
21.	Tax Collected by car manufacturer	Evidence of payment attached		94118	
	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars	
					94179
					94179
					94179
22.	With bill for electricity consumption	Evidence of payment attached		94159	
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%	
					94159
					94159
					94159
23.	With telephone bills, mobile phone and pre-paid cards	Evidence of payment attached		94169	
	Number	Subscriber's CNIC	Subscriber's Name	Share%	
					94169
					94169
					94169
24.	Others				
25.	Sub-Total [Add 6 to 24]			94599	
Adjustment of Prior Year(s) Refunds Determined by Department					
26.	Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)				
	Refund Assessed		Previous Adjustments		Available for Adjustment
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)
(a)					94981
(b)					94981
(c)					94981
(d)	Sub-Total [Add 26(a) to 26(c)]			Evidence of refund due attached	9498
Total Tax Already Paid Including Adjustments					
27.	Transfer to the Return of Income [Add 5 plus 25 plus 26(d)]			9499	
Workers Welfare Fund Already Paid					
28.	CPR No.	Evidence of payment attached		9495	
Signatures _____					


RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION										IT-2 (Page 1 of 2)					
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)										N ^o					
Registration	1	Name							NTN						
	2	Business Name							Gender	Male		Female			
	3	Business Address							Year Ending		2007				
	4	Res. Address							Person	IND		AOP			
	5	E-Mail Address							Phone	Res. Status		Non-Res.	Resident		
	6	Principal Activity	Sector		Process		Product	Birth Date		Revised N ^o					
	7	Employer	NTN		Name		RTO/LTU								
	8	Representative	NTN		Name		RTO/LTU								
Ownership		NTN	Proprietor/Member/Partners' Name				% in Capital	Capital Amount							
	Others														
	Total										100%	Total			
Manufacturing/ Trading Profit & Loss Account (including Final/Fixed Tax)	Items										Code	Total			
	9	Gross Sales							3101						
	10	Cost of Sales [11 + 12 + 13 - 14]							3116						
	11	Opening Stock							3117						
	12	Purchases							3104						
	13	Manufacturing/ Trading Expenses							3111						
	14	Closing Stock							3118						
	15	Gross Profit/ (Loss) [9-10]							3119						
	16	Other Revenues/ Fee/ Charges for Services							3131						
	17	Profit & Loss Expenses							3170						
	18	Net Profit/ (Loss) [(15 + 16) - 17]							3190						
	19	Inadmissible Expenses							491						
	20	Admissible Deductions (Attach A)							491						
	21	Income/(Loss) relating to Final a							491						
	22	Brought Forward Loss Adjusted/(Loss for the Year Carry Forward) Attach Annex-B)							3990						
	Adjustments	23	Total Income [Sum of 24 to 30]							9099					
		24	Salary Income including Arrears							1999					
		25	Business Income/ (Loss) [(18 + 19) - 20]							3999					
26		Share from AOP (Untaxed)							312019						
27		Share from AOP (Taxed)							312029						
28		Capital Gains							4999						
29		Other Sources Income/ (Loss)							5999						
30		Foreign Income/ (Loss)							6399						
31		Deductible Allowances [32 + 33 + 34]							9139						
32		Zakat							9121						
33		Workers Welfare Fund							9122						
Total / Taxable Income Computation		34	Charitable donations admissible for straight deduction							9124					
	35	Exempt Income [Sum of 36 to 39]							6199						
	36	Salary Income							6101						
	37	Business Income							6103						
	38	Capital Gains							6104						
	39	Other Sources Income/ (Loss)							6105						
	40	Taxable Income/ (Loss) [23 - 31]							9199						
	Tax Computation	41	Gross Tax							@	9201				
		42	Tax Reductions, Credits & Averaging							9249					
		43	Tax Already Paid including Adjustments (Attach Annex-C)							9499					
44		Tax Payable/ Refundable (transferred from Final/ Fixed Tax)							4594						
Payment/ Refund	45	Net Tax Payable [(41 - 42 - 43) + 44]							9999						
	46	Tax Paid as per CPR No.							9471						
	47	Net Tax Refundable, may be credited to my bank account as under:							9999						
	48	Bank													
	49	Branch Name & Code													
	50	A/C Number									Signatures				

Note-1 : Grey blank fields are for official use

In Part-II IT-2 Page 1

- A. The entry relating to S.No. 29 i.e. "Gross Penalty (loss)" substituted by S.R.O. 887(I)/2007, dated 03.09.2007.
- B. The entry relating to S.No. 81 i.e. "Income/ (loss) from Other Sources" substituted by S.R.O. 887(I)/2007, dated 03.09.2007.
- C. The entry relating to S.No. 92 i.e. "Income/ (loss) from Other Sources" substituted by S.R.O. 887(I)/2007, dated 03.09.2007.

- D. In S.No.4, the word "City" omitted by S.R.O.939(I)/2007, dated 13.09.2007.
- E. In S.No.4 in third column, the figure and word "%age" substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- F. In S.No.4 in fourth column, the word "Capital" substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- G. In S.No.9, the words and letter "including PTR Sales" omitted by S.R.O.939(I)/2007, dated 13.09.2007.
- H. In S.No.15, the words and letters "excluding PTR G.P" substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- I. In S.No.17, the brackets, words and letter "(Attach Annex-A for Tax Depreciation" omitted by S.R.O.939(I)/2007, dated 13.09.2007.
- J. In S.No.19, brackets and asterisk ("*"), omitted by S.R.O.939(I)/2007, dated 13.09.2007.
- K. In S.No.20, after the word "Deduction", brackets letters and words "(Attach AnnexA for Tax Depreciation" added by S.R.O.939(I)/2007, dated 13.09.2007.
- L. S.No.21 substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- M. In S.No.22, the brackets and words "(Attach Annex-B)" added by S.R.O.939(I)/2007, dated 13.09.2007.
- N. In S.No.23, the brackets, words and figures "(sum of 24 to 30)" added by S.R.O.939(I)/2007, dated 13.09.2007.
- O. In S.No.25, the brackets and figures "[(18 + 19) - 20]" substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- P. In S.No.40, the words, brackets and figures "Net Taxable Income/(Loss) [38 - 39]" substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- Q. In the end "Note-2" omitted by S.R.O.939(I)/2007, dated 13.09.2007.

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)						N ^o
						NTN
CNIC						T.Y
Name						2007
Business Name						RTO/LTU
Final Tax-Statement Us-115(4)	Source	Code	Receipts/Value	%	Code	Tax Due
	51 Imports	64011	6	6	65011	
	52	64012	1	1	65012	
	53	64013	2	2	65013	
	54	64014	3	3	65014	
	55 Dividend	64031	5	5	65031	
	56	64032	10	10	65032	
	57	64033	7.5	7.5	65033	
	58 Profit on Debt	64041	10	10	65041	
	59 Royalties/Fees	64051	15	15	65051	
	60					
	61 Contracts (Non-Resident)	64061	6	6	65061	
	62 Supply of Goods	640612	3.5	3.5	650611	
	63	640612	1.5	1.5	650612	
	64	640613			650613	
	65 Services	640621	6	6	650621	
	66 Contracts (Resident)	640631	6	6	650631	
	67	640632			650632	
	68 Exports/Indenting Commission/Exp.Services	64071	7.5	7.5	65071	
	69	64072	1	1	65072	
	70	64073	1.25	1.25	65073	
	71	64074	1.50	1.50	65074	
	72 Foreign Indenting Commission	64075	5	5	65075	
	73 Property Income subject to WHT	64081	5	5	65081	
	74 Prizes	64091	10	10	65091	
	75 Winnings	64092	20	20	65092	
	76 Petroleum Commission	64101	10	10	65101	
	77 Brokerage/Commission	64121	10	10	65121	
78 Advertising Commission	64122	5	5	65122		
79 Stock Exchange Commission	64131	0.01	0.01	65131		
80 Goods Transport Vehicles	64141			65141		
81 Retail Turnover upto 5 million	310102	0.5	0.5	920202		
82 Retail Turnover above 5 million	310103			920203		
83 Total (51 to 82)				6599		
Final Tax	Source	Code	Receipts/Value	%	Code	Tax Due
	84 Property Income not subject to WHT	210101		5	920235	
	85 Purchase of locally produced edible oil	310431		1	920208	
	86 Flying Allowance	112001		2.5	920234	
	87 Employment Termination Benefits	118301			920211	
88 Total (84 to 87)				9202		
89 Total Tax Due (83 + 88)						
90 Tax Paid/ Deducted	Evidences Attached <input type="checkbox"/>				94591	
91 Tax Payable/ Refundable to be transferred to Net Tax Payable (to 44)						
Verification	I, _____, holder of CNIC No. _____, in my capacity as Self/ Partner or Member of Association of Persons/Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).					
	Date : _____	Signatures				Signatures & Stamp of Receiving Officer with Date

Note : Grey blank fields are for official use

In IT-2 Part-II, Page-2

- A. In third column, the letter "TY" and the figure "2007" in fourth column inserted by S.R.O.939(I)/2007, dated 13.09.2007.
- B. In S.Nos. 81 and 82, the figure "10" substituted by S.R.O.939(I)/2007, dated 13.09.2007.
- C. The oblique, words and figure "/Statements u/s 115(4)" in the verification portion inserted by S.R.O.939(I)/2007, dated 13.09.2007.


Annex-A Depreciation, Initial Allowance and Amortization															2007			
															A			
															NTN	CNIC		
S.N	Depreciable Assets Particulars/Description	Code	Original Value	Addition	Total	Initial Allowance on additions, if any		Depreciation		When Down Value reached/over		Remarks	Acquisition (Date)	Useful Life (Year(s))	Original Cost	Amortization		Actual Usage
						Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Amount (Rs)					Days	Amount (Rs)	
1.	Building	8111																
2.	Furniture including fittings	81208																
3.	Machinery and plant (not otherwise specified)	81201																
4.	Motor vehicles plying for hire	8132																
5.	Motor vehicles not plying for hire	8131																
6.	Ships	8133																
7.	Technical or professional books	81204																
8.	Computer hardware including printer, monitor and allied items	81202																
9.	Machinery and equipment used in manufacture of IT products	81208																
10.	Air crafts and aero engines	8134																
11.	Belowground installations of mineral oil concerns	81206																
12.	Off shore platforms and production installations of mineral oil concerns	81207																
Total																		

S.N	Intangibles Particulars/Description	Code	Acquisition (Date)	Useful Life (Year(s))	Original Cost	Amortization		Remarks
						Amount (Rs)	Days	
1.	Intangibles	8141						
2.	Any expenditure providing advantage or benefit for a period	8161						
Total								

Signatures _____


In Annex-A

- A. The word "Signatures" added in the end by S.R.O.939(I)/2007, dated 13.09.2007.

		Annex-B Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)				2007 B
NTN		CNIC				
Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward loss OR Loss for the current year	Adjusted against the income for the current year	Lapsed (not available for carry forward)	Balance carried forward	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
1. Details / breakup of business losses brought forward and carried forward						
(a)						
(b)						
(c)						
(d)						
(e)						
(f)						
(g)						
(h)						
(i)						
(j)						
(k)	Current year					
(l)	Total [Add 1(a) to 1(k)]					
2. Details / breakup of un-absorbed depreciation brought forward and carried forward						
(a)						
(b)						
(c)						
(d)						
(e)						
(f)						
(g)						
(h)						
(i)						
(j)						
(k)	Current year					
(l)	Total [Add 2(a) to 2(k)]					
3. Details / breakup of un-absorbed amortization brought forward and carried forward						
(a)						
(b)						
(c)						
(d)						
(e)						
(f)						
(g)						
(h)						
(i)						
(j)						
(k)	Current year					
(l)	Total [Add 3(a) to 3(k)]					

Applicable to
 Tax Year
 2007

Signature _____

		Annex-C			2007	
		Tax Already Paid Including Adjustments and with Return			C	
NTN				CNIC		
Particulars				Code	Amount (Rs.)	
Advance Tax						
1.	First installment	CPR No.	Evidence of payment attached			
2.	Second installment	CPR No.	Evidence of payment attached			
3.	Third installment	CPR No.	Evidence of payment attached			
4.	Fourth installment	CPR No.	Evidence of payment attached			
5.	Sub-Total [Add 1 to 4]			9461		
Tax Collected/Deducted at Source						
(Other than tax collected/deducted on receipts/value of goods subject to final taxation)						
6.	On import of goods	Evidence of payment attached		94019		
7.	From salary			94029		
8.	On profit on debt	Evidence of payment attached				
	Certificate/Account No. etc.	Bank	Branch	Share%		
					94049	
					94049	
					94049	
9.	On payments received by non-resident	Evidence of payment attached		940539		
10.	On payments for goods	Evidence of payment attached		940619		
11.	On payments for services	Evidence of payment attached		940629		
12.	On withdrawal from pension fund	Evidence of payment attached		94028		
13.	On cash withdrawal	Evidence of payment attached				
	Certificate/Account No. etc.		Share%			
					94119	
					94119	
					94119	
14.	On trading of shares at a Stock Exchange	Evidence of payment attached		94138		
15.	On financing of carry over trade	Evidence of payment attached		94139		
16.	With motor vehicle tax (Other than goods vehicle)	Evidence of payment attached				
	Registration No.	Engine / Seating Capacity	Share%			
					94149	
					94149	
					94149	
17.	With bill for electricity consumption	Evidence of payment attached				
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%		
					94159	
					94159	
					94159	
18.	With telephone bills, mobile phone and pre-paid cards	Evidence of payment attached				
	Number	Subscriber's CNIC	Subscriber's Name	Share%		
					94169	
					94169	
					94169	
19.	Others					
20.	Sub-Total [Add 6 to 19]			94599		
Adjustment of Prior Year(s) Refunds Determined by Department						
21.	Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)					
	Refund Assessed		Previous Adjustments		Available for Adjustment	Current Adjustments
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(a)						
(b)						
(c)						
(d)	Sub-Total [Add 21(a) to 21(c)]			Evidence of refund due attached	9498	
Total Tax Already Paid Including Adjustments						
22.	[Add 5 plus 20 plus 21(d)] and transfer to the main return IT-2 (1 of 2) Col 43			9499		
Workers Welfare Fund Paid with Return						
23.	CPR No.			Evidence of payment attached	9308	
Signatures						

In Annex-C

A. In S.No.22, brackets, word and figures "[Add 5]" added by S.R.O.939(I)/2007, dated 13.09.2007

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 FOR COMPANIES

Original for the Department / Duplicate for the Taxpayer
(Please mark ✓ in the relevant box/Use additional sheets where necessary)

* In case of a new taxpayer without NTN, please attach prescribed NTN application

Tax Year	2006	R1
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN *	_____	
Registration No.	_____	
Date of Registration	_____	

Taxpayer's (Company) Profile

- Year Ending On _____ (dd/mm/yyyy)
- Name (In Block Letters) _____
- Registered Office _____ Is this your mailing address Yes No
 (a) Address _____
 (b) Telephone (i) _____ (ii) _____ (c) Fax _____
 (d) E-Mail _____
- Principal Office / Head Office _____ Is this your mailing address Yes No
 (a) Address _____
 (b) Telephone (i) _____ (ii) _____ (c) Fax _____
 (d) E-Mail _____
- Type (See code descriptions at back)
 (a) Nature of Company 11 12 20 30 40 51 52 61
 62 63 64 65 70 80 90
 (b) Public/Private 001 002 003 004 005 009
 (c) Banking/Non-Banking Financial Institution/Others 0001 0002 0005 0009
- Residential Status
 (a) Resident Non-Resident
 (b) If resident: (i) Particulars of the directors _____ As per Annex I attached
 (ii) Foreign controlled resident company Yes No
 (c) If non-resident:
 (i) Country of incorporation/formation/control and management _____
 (ii) Permanent Establishment in Pakistan Yes No
 (iii) Name of representative _____
 (iv) Address of representative _____
- Contact Person's
 (a) Name _____
 (b) Designation _____ (c) Telephone _____
- Authorised Representative, if any
 (a) Name _____
 (b) Status Legal Representative ITP CA C&MA Others (c) Telephone _____

Applicable to
Tax Year

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Computation of Taxable Income			
9. Income/(Loss) from Business *			
OR			
	As per Annex IIB attached	<input type="checkbox"/>	
	As per Annex IIB & IID attached	<input type="checkbox"/>	
10. Share from AOP * (a) Un-taxed		<input type="checkbox"/>	3999
	As per Annex III attached	<input type="checkbox"/>	31203
(b) Taxed (for rate purpose only)		<input type="checkbox"/>	31204
	As per Annex III attached	<input type="checkbox"/>	2999
11. Income/(Loss) from Property *		<input type="checkbox"/>	4999
12. Capital Gains *		<input type="checkbox"/>	5999
13. Income/(Loss) from Other Sources *		<input type="checkbox"/>	6379
14. Foreign Income		<input type="checkbox"/>	9099
15. Total Income/(Loss) [Add 9 to 14]		<input type="checkbox"/>	9121
16. (a) Zakat paid under the Zakat and Ushr Ordinance, 1980		<input type="checkbox"/>	9122
(b) Workers Welfare Fund		<input type="checkbox"/>	9124
(c) Charitable donations qualifying for straight deduction		<input type="checkbox"/>	9139
(d) Sub-Total [Add 16(a) to 16(c)]		<input type="checkbox"/>	9199
17. Taxable Income/(Loss) [15 minus 16(d)]		<input type="checkbox"/>	

* Excluding foreign income separately disclosed at S. No. 14

Continued..P/2

Particulars	Code	Amount (Rs.)	Amount (Rs.)										
Computation of Tax													
18. (a) Gross Tax at the rate of <u>9200</u>		<u>9201</u>											
(b) Tax Reductions, Credits & Averaging As per Annex VIII attached <input type="checkbox"/>		<u>9249</u>											
(c) Net Tax [18(a) minus 18(b)]		<u>9250</u>											
(d) Adjustment of Minimum Tax Paid in the earlier year(s)													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">Tax year</th> <th style="width:20%;">Balance brought forward</th> <th style="width:20%;">Adjusted against tax for the current year</th> <th style="width:20%;">Expired (not available for carry forward)</th> <th style="width:25%;">Balance carried forward</th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">2005</td> <td></td> <td></td> <td style="text-align:center;">Not applicable</td> <td style="text-align:center;"><u>9497</u></td> </tr> </tbody> </table>	Tax year	Balance brought forward	Adjusted against tax for the current year	Expired (not available for carry forward)	Balance carried forward	2005			Not applicable	<u>9497</u>			
Tax year	Balance brought forward	Adjusted against tax for the current year	Expired (not available for carry forward)	Balance carried forward									
2005			Not applicable	<u>9497</u>									
(e) Balance Net Tax [18(c) minus 18(d)]		<u>9260</u>											
19. (a) Turnover (Business only)													
(i) Not-subject to Final Taxation		<u>31019</u>											
(ii) Subject to Final Taxation		<u>31018</u>											
(iii) Total [Add 19(a)(i) and 19(a)(ii)]		<u>3101</u>											
(b) Minimum Tax [0.50% of 19(a)(iii)]		<u>9203</u>											
(c) Tax Reduction or Exemption from Minimum Tax State relevant provision of law _____		<u>9218</u>											
(d) Balance Minimum Tax [19(b) minus 19(c)]		<u>9220</u>											
(e) (i) Balance Net Tax [As per 18(e)]		<u>9260</u>											
(ii) Final Tax on Business Turnover as per Annex XI		<u>6598</u>											
(iii) Total Tax [Add 19(e)(i) & 19(e)(ii)]		<u>9270</u>											
(f) Net Minimum Tax [19(d) minus 19(e)(iii), if 19(d) is greater than 19(e)(iii), else Nil]		<u>9280</u>											
20. Total [18(e) plus 19(f)]		<u>9299</u>											
21. Tax Already Paid including Adjustments As per Annex X attached		<u>9470</u>											
22. Balance Tax [20 minus 21] (a) Refundable _____ (b) Payable _____		<u>9999</u>											
23. Tax Paid With Return Evidence of payment attached <input type="checkbox"/>		<u>9471</u>											
24. Workers Welfare Fund Paid With Return Evidence of payment attached <input type="checkbox"/>		<u>9308</u>											

Income claimed to be Exempt and not included in Total Income			
Nature of Income	Provision of law under which Exempt	Amount (Rs)	Amount (Rs)
25. _____			
26. _____			
27. _____			
28. _____			
29. Total [Add 25 to 28]		<u>6199</u>	

Other Documents			
30. Income subject to final taxation, if any.		As per Annex XI attached	<input type="checkbox"/>
31. Key information		As per Annex XII attached	<input type="checkbox"/>
32. Audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 or any other statute under which incorporated, registered, formed or constituted with auditors' and directors' reports thereon.		Attached	<input type="checkbox"/>

Verification	
I, _____, holder of CNIC No. _____ in my capacity as Principal Officer / Trustee / Representative* of the Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out) * As defined in section 172 of the Income Tax Ordinance, 2001	
Date (dd/mm/yyyy) _____	Signature _____

ACKNOWLEDGMENT		
Inward No. _____		
Date (dd/mm/yyyy) _____	Name & signature of receiving official _____	Seal. _____

¹[]
¹Substituted by S.R.O. 785(I)/2007, dated 04.08.2007. The substituted Form (R2) is as under:

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 FOR NON-SALARIED INDIVIDUAL AND ASSOCIATION OF PERSONS <small>Original for the Department / Duplicate for the Taxpayer (Please mark ✓ in the relevant box/Use additional sheets where necessary)</small>	Tax Year 2006 R2 LTU/RTO/MTU/Zone Code _____ Circle Code _____ NTN * _____ CNIC _____ <small>(For individuals only)</small>		
<small>* In case of a new taxpayer without NTN, please attach prescribed NTN application <input type="checkbox"/></small>			
Taxpayer's (Individual/Association of Persons) Profile			
1. Year Ending On _____ (dd/mm/yyyy)	2. Status <small>In case of an AOP, particulars of partners / members</small> <input type="checkbox"/> As per Annex I attached <input type="checkbox"/> IND <input type="checkbox"/> AOP		
3. Residential Status _____	<input type="checkbox"/> Resident <input type="checkbox"/> Non-resident		
4. Name** (In Block Letters) _____			
5. Address _____	<small>In case of an individual his/her residential address)</small> <input type="checkbox"/> Is this your mailing address <input type="checkbox"/> Yes <input type="checkbox"/> No		
6. Telephone (i) _____ (ii) _____ (iii) Fax _____			
<small>** In case of an individual - His/her name in full AND In case of an association of persons - Name and style of the association of persons</small>			
Particulars	Code	Amount (Rs.)	Amount (Rs.)
Computation of Taxable Income			
7. Income/(Loss) from Business _____	As per Annex IIA attached <input type="checkbox"/>	3999	_____
8. Share from AOP (a) Un-taxed _____	As per Annex III attached <input type="checkbox"/>	31203	_____
(b) Taxed (for rate purpose only) _____	As per Annex III attached <input type="checkbox"/>	31204	_____
9. Income/(Loss) from Property _____	As per Annex IV attached <input type="checkbox"/>	2999	_____
10. Capital Gains _____	As per Annex V attached <input type="checkbox"/>	4999	_____
11. Income/(Loss) from Other Sources _____	As per Annex attached <input type="checkbox"/>	5999	_____
12. Total Income/(Loss) from all sources _____		9999	_____
13. (a) Zakat paid under Section 100 _____		91	_____
(b) Personal Medical Services _____	Evidence of payment attached <input type="checkbox"/>	9131	_____
(c) Workers Welfare Fund _____		9122	_____
(d) Charitable donations qualifying for straight deduction _____		9124	_____
(e) Sub-Total [Add 13(a) to (d) to 12] _____		9139	_____
14. Taxable Income/(Loss) [12 minus (e)] _____		9199	_____
15. Income claimed to be exempt and not included in Total/Taxable Income _____		6199	_____
<small>State nature & relevant provision of law _____</small>			
Computation of Tax			
16. Gross Tax _____	Agricultural income exceeds Rs. 9 _____ <input type="checkbox"/> No <input type="checkbox"/>	9201	_____
17. Tax Reductions, Credits & Averaging _____	As per Annex VII attached <input type="checkbox"/>	9249	_____
18. Net Tax [16 minus 17] _____		9250	_____
19. Tax on prior years Profit on Debt _____	As per Annex IX attached <input type="checkbox"/>	9210	_____
<small>(Derived from investment in National Savings Schemes including Defence Saving Certificates)</small>			
20. Total [18 plus 19] _____		9299	_____
21. Tax Already Paid including Adjustments _____	As per Annex X attached <input type="checkbox"/>	9470	_____
22. Balance Tax [20 minus 21] (a) Refundable _____		9999	(b) Payable _____
23. Tax Paid With Return _____	Evidence of payment attached <input type="checkbox"/>	9471	_____
24. Workers Welfare Fund Paid With Return _____	Evidence of payment attached <input type="checkbox"/>	9308	_____
Other Documents			
25. Income subject to final taxation, if any. _____	As per Annex XI attached <input type="checkbox"/>	As per statement of fix tax for retailers attached <input type="checkbox"/>	
26. Wealth Statement (Applicable to resident individual only, if declared or last assessed income is Rs. 500,000 or more) _____	Attached <input type="checkbox"/>		
Verification			
I, _____, holder of CNIC No. _____ in my capacity as Self / Member or Partner of Association of persons / Principal Officer of Local Authority / Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. <small>(The alternative in the verification, which is not applicable, should be scored out) *As defined in section 172 of the Income Tax Ordinance, 2001</small>			
Date (dd/mm/yyyy) _____		Signature _____	
ACKNOWLEDGMENT			
Inward No. _____			
Date (dd/mm/yyyy) _____		Name & signature of receiving official _____ Seal. _____	

¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Part – III read as follows:

"Part III

EMPLOYER'S CERTIFICATE IN LIEU OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001

Original for the Department / Duplicate for the Taxpayer
(Please mark u in the relevant box/Use additional sheets where necessary)

* In case of a new taxpayer without NTN, please attach prescribed NTN application

Tax Year	2006	R3
LTU/RTO/MTU/Zone Code		
Circle Code		
NTN *		
CNIC		

Taxpayer's (Employee) Profile

1. Year Ending On _____ (dd/mm/yyyy) 2. Residential Status Resident Non-resident

3. Name (In Block Letters) _____

4. Address (Residence) _____ Is this your mailing address? Yes No

5. Telephone (i) _____ (ii) _____

Employer's Profile

6. LTU/RTO/MTU/Zone Code _____ Circle Code _____ National Tax Number _____

7. Name ** (In Block Letters) _____

8. Address _____ Is this your mailing address? Yes No

9. Telephone (i) _____ (ii) _____ Fax _____

10. E-mail _____

** In case of an individual - His/her name in full AND In case of an association of persons/company - Name and style of the association of persons/company

Particulars	Code	Amount (Rs.)
Employer's Certificate of Salary and Tax Deducted there on		
11. Gross Salary	1190C	_____
12. Exempt Salary	1190E	_____
13. Taxable Salary [11 minus 12]	1190	_____
14. Tax Payable (Gross Tax minus Tax Reduction) on Taxable Salary	9250	_____
15. Tax Deducted and Deposited by Employer	9202	_____

I, _____, holder of CNIC No. _____, in my capacity as _____ (designation) of the employer named above, do solemnly declare that:

(a) to the best of my knowledge and belief the information given in this Certificate is correct and complete; and

(b) the gross salary, exempt salary, taxable salary and tax payable thereon has been determined in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

Date (dd/mm/yyyy) _____ Signature _____

16. Income subject to final taxation, if any. Yes No. Other Details: _____ Annex attached As per statement of fixed tax for retailers attached

17. Wealth Statement (Applicable to resident individual only, if declared or last assessed income is Rs. 500,000 or more) Attached

Employee's Verification

18. On cash withdrawal from bank Name and Branch of bank _____ Account No. _____ Evidence of payment attached Amount _____

19. Tax paid with motor vehicle tax Registration No. _____ Engine Capacity _____ Evidence of payment attached Amount _____

20. Tax paid with telephone bills, mobile phone and pre-paid cards Consumer No. _____ In the name of _____ Evidence of payment attached Amount _____

21. Sub-Total [15 plus 18 to 20] _____

22. Balance Tax [14 minus 21] (a) Refundable _____ (b) Payable _____

23. Tax Paid With Employer's Certificate Evidence of payment attached Amount _____

I, _____, holder of CNIC No. _____ in my capacity as Self / Representative* of Taxpayer named above do solemnly declare that:

(a) I/the taxpayer named above have no other employer;

(b) I/the taxpayer named above have no income from gain on disposal of shares subject to restriction of transfer or a right or option to acquire shares acquired under the employee share scheme;

(c) I/the Taxpayer named above do/does not opt for separate taxation in respect of payments on termination etc. or arrears of salary;

(d) I/the taxpayer named above have no income chargeable to tax under the head Business (including share from association of persons), Property, Capital Gains and Other Sources (like royalty, profit on debt, yield, interest, sub-lease of land or building, etc.);

(e) my/the Taxpayer named above agricultural income does not exceed Rs. 80,000;

(f) I/the taxpayer named above do/does not have any claim for deductible allowances (like Zakat etc) or reduction in tax being 65 years of age or more or tax credit for charitable donations etc or any tax collected or deducted (other than from salary, with motor vehicle tax and telephone etc);

(g) to the best of my knowledge and belief the information given in the attached Annex(es), Statement, Document(s) or Details is /are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

(The alternative in the verification, which is not applicable, should be scored out.)

* As defined in section 172 of the Income Tax Ordinance, 2001

Signature _____
Date (dd/mm/yyyy) _____

Alternate to Employee's Verification

In case an employee has any other source of income, deduction from income, tax reduction and credits, etc. then fill in the attachment to the employer's certificate

ACKNOWLEDGMENT

Inward No. _____

Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

¹ Omitted by S.R.O. 680(I)/2007, dated 05.07.2007. The omitted Part – III read as follows:

“Part III A

ATTACHMENT TO EMPLOYER’S CERTIFICATE IN LIEU OF RETURN OF TOTAL INCOME

FORM OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001
For Salaried Individual Having Other Sources Of Income, Deductions from Income, Tax Reductions or Credits, Etc.

Original for the Department/ Duplicate for the Taxpayer
 (Please mark ✓ in the relevant box/Use additional sheets where necessary)

Tax Year	2006	R4
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC	_____	

(For individuals only)

Taxpayer’s (Individual) Profile

1. Name (In Block Letters) _____

2. Address (Residence) _____

Is this your mailing address Yes No

Particulars	Code	Amount (Rs.)	Amount (Rs.)
-------------	------	--------------	--------------

Computation of Taxable Income

3. Income from Salary			
(a) As certified by the employer(s) As per employer’s certificate(s) attached	<input type="checkbox"/>	1199	_____
(b) Gain on disposal of shares subject to restrictions of transfer or a right or option to acquire shares acquired under employee share scheme	<input type="checkbox"/>	1194	_____
(c) Sub-Total [3(a) plus 3(b)]	<input type="checkbox"/>	11991	_____
(d) Payments on termination including redundancy or loss of employment and golden handshake elected to be taxed at average rate of preceding three years	<input type="checkbox"/>	1183	_____
(e) Arrears of salary elected to be taxed at the rate of tax that would have been applicable if such arrears had been received in the tax year in which services were rendered	<input type="checkbox"/>	1100	_____
(f) Sub-Total [3(d) plus 3(e)]	<input type="checkbox"/>	11992	_____
(g) Sub-Total [3(c) minus 3(f)]	<input type="checkbox"/>	11993	_____
4. Income/(Loss) from Business As per Annex IIA attached	<input type="checkbox"/>	3999	_____
5. Share from AOP (a) Un-taxed As per Annex attached	<input type="checkbox"/>	31203	_____
6. Income/(Loss) from _____ As per Annex attached	<input type="checkbox"/>	04	_____
7. Capital Gains As per Annex V attached	<input type="checkbox"/>	4999	_____
8. Income/(Loss) from Other Sources As per Annex VI attached	<input type="checkbox"/>	5999	_____
9. Total Income/(Loss) [Add 3(a) to 8]		9099	_____
10. (a) Zakat paid under the Zakat and Ushr Ordinance, 1990	<input type="checkbox"/>	9121	_____
(b) Personal Medical Services Evidence of payment attached	<input type="checkbox"/>	9131	_____
(c) Workers Welfare Fund	<input type="checkbox"/>	9122	_____
(d) Charitable donations qualifying for straight deduction	<input type="checkbox"/>	9124	_____
(e) Sub-Total [Add 10(a) to 10(d)]		9139	_____
11. Taxable Income/(Loss) [9 minus 10(e)]		9199	_____
12. Income claimed to be exempt and not included in taxable income		6199	_____
2006			

Applicable to Tax Year- 2006

Computation of Tax

13. Gross Tax Agricultural income exceeds Rs. 80,000	<input type="checkbox"/> Yes <input type="checkbox"/> No	9201	_____
14. Tax Reductions, Credits & Averaging As per Annex VIII attached	<input type="checkbox"/>	9249	_____
15. Net Tax [13 minus 14]		9250	_____
16. Tax on Retirement benefits, Arrears of Salary and on prior years Profit on Debt (Derived from investment in National Savings Schemes including Defence Saving Certificates) As per Annex IX attached	<input type="checkbox"/>	9210	_____
17. Total [15 plus 16]		9299	_____
18. Tax Already Paid including Adjustments As per Annex X attached	<input type="checkbox"/>	9470	_____
19. Balance Tax [17 minus 18] (a) Refundable _____ (b) Payable _____		9999	_____
20. Tax Paid With Attachment* Evidence of payment attached	<input type="checkbox"/>	9471	_____
21. Workers Welfare Fund Paid With Attachment * Evidence of payment attached	<input type="checkbox"/>	9308	_____

Verification

I, _____, holder of CNIC No. _____ in my capacity as Self / Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Attachment to the Employer’s Certificate in lieu of Return of Total Income and the attached Annex(es), Statement(s), Document(s) or Detail(S) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out.)

* As defined in section 172 of the Income Tax Ordinance, 2001
 Date (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____

Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

¹[]
¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Part – IV read as follows”
 “Part IV

STATEMENT OF FINAL TAXATION UNDER SECTION 115(4) OF THE INCOME TAX ORDINANCE, 2001

[To be filed by persons whose receipts/value of goods is chargeable to tax under section 5, 6 and 169 of the Income Tax Ordinance, 2001]

Original for the Department/ Duplicate for the Taxpayer
 (Please mark ✓ in the relevant box/Use additional sheets where necessary)

* In case of a new taxpayer without NTN, please attach prescribed NTN application

Tax Year	2006	R5
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN *	_____	
CNIC/Reg. No.	_____	

(CNIC for Individuals only & Reg. No. for Companies only)

Taxpayer's (Individual/Association of Persons/Company) Profile

1. Year Ending On _____ (dd/mm/yyyy) 2. Status IND AOP COY As per Annex I attached
In case of an AOP/Company, particulars of partners/members/Directors

3. Residential Status Resident Non-resident

4. Name * (In Block Letters) _____

5. Business Name _____

6. Address (i) Residence _____ Is this your mailing address Yes No
In case of an individual
 (ii) Business _____ Is this your mailing address Yes No

7. Telephone (i) _____ (ii) _____ 8. Fax _____

9. E-mail, if any _____

10. Sales Tax Registration Number(s) _____, if any

11. Principal Business Activity

Agency	Assembling	Distribution	Export	Import	Manufacturing
Processing	Profession	Retail	Services	Wholesale	Others

12. Nature/description of Business _____

13. Business Code _____ (To be filed by the department)
* In case of an individual - His/her name in full AND In case of an association of persons /company - Name and style of the association of persons /company

Nature	Details of Receipts / Value of Goods subject to final Taxation		Code	Tax Deducted / collected / paid Amount (Rs.)	Evidence of Tax Deducted / Collected / Paid
	Amount (Rs.)	Percentage %			
14. Imports	6401	6.00%	9401		Attached <input type="checkbox"/>
15. Dividend	6404	5.00%	9404		Attached <input type="checkbox"/>
	6405	10.00%	9405		Attached <input type="checkbox"/>
16. Royalty/Fee for Technical Services	6414	15.00%	9414		Attached <input type="checkbox"/>
					Attached <input type="checkbox"/>
17. Sale/Supply of Goods	6417	5.00%	9417		Attached <input type="checkbox"/>
	6418		9418		Attached <input type="checkbox"/>
18. Execution of contracts.	6421	6.00%	9421		Attached <input type="checkbox"/>
					Attached <input type="checkbox"/>
19. Exports, export related specified* services & exports indenting commission * Stitching, dying, printing, embroidery and washing	6428	0.75%	9428		Attached <input type="checkbox"/>
	6429	1.00%	9429		Attached <input type="checkbox"/>
	6430	1.25%	9430		Attached <input type="checkbox"/>
20. Prizes and Winnings	6451	1.50%	9451		Attached <input type="checkbox"/>
	6434	10.00%	9434		Attached <input type="checkbox"/>
21. Brokerage and commission	6435	20.00%	9435		Attached <input type="checkbox"/>
	6447	0.005%	9447		Attached <input type="checkbox"/>
	6443	5.00%	9443		Attached <input type="checkbox"/>
22. Goods Transport Vehicles	6444	10.00%	9444		Attached <input type="checkbox"/>
	6440		9440		Attached <input type="checkbox"/>
23. Total	6459		9459		
24. Balance Tax	9999				
25. Tax Paid with Statement				(a) Refundable	
				(b) Payable	
	9471				Attached <input type="checkbox"/>

Verification
 I, _____, holder of CNIC No. _____ in my capacity as Self/Member or Partner of Association of Persons/Principal Officer of Local Authority or Company/Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out.)
* As defined in section 172 of the Income Tax Ordinance, 2001
 Date (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT
 Inward No. _____
 Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal. _____

¹ []
 1 Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Part – V read as follows:

"Part V

STATEMENT OF FIXED TAX FOR RETAILERS UNDER SECTION 113A/113B OF THE INCOME TAX ORDINANCE, 2001 AND PURCHASE OF LOCALLY PRODUCED EDIBLE OIL BY MANUFACTURERS OF COOKING OIL OR VEGETABLE GHEE OR BOTH
 Original for the Department/Duplicate for the Taxpayer
 (Please mark ✓ in the relevant box/Use additional sheets where necessary)

Tax Year	2006	R6
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN *	_____	
CNIC/Reg. No.	_____	

* In case of a new taxpayer without NTN, please attach prescribed NTN application

Taxpayer's (Individual/Association of Persons/Company) Profile

1. Year Ending On _____ (dd/mm/yyyy)	2. Status <input checked="" type="checkbox"/> IND <input checked="" type="checkbox"/> AOP <input type="checkbox"/> COY <input type="checkbox"/> As per Annex I attached <input type="checkbox"/>
In case of an AOP/Company, particulars of partners/members/Directors	
3. Residential Status _____	<input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident
4. Name * (In Block Letters) _____	
5. Business Name _____	
6. Address _____	Is this your mailing address <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
In case of an individual _____	Is this your mailing address <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Business _____	
7. Telephone (i) _____ (ii) _____	8. Fax _____
9. Nature/description of Business _____	
10. Business Code _____	(To be filed by the department)

* In case of an individual - His/her name in full AND In case of an association of persons - Name and style of the association of persons

Particulars	Code	Amount (Rs.)	Amount (Rs.)
11. (a) Annual Turnover of the retailer (with turnover upto Rs. 5,000,000)	31015	_____	_____
(b) Annual Turnover of the retailer (with turnover exceeding Rs. 5,000,000)	31015	_____	_____
(c) Purchases of locally produced edible oils by manufactures of cooking oil or vegetable ghee or both	310431	_____	_____
12. Tax on the above at _____	_____	_____	_____
* In case of a retailer _____	_____	_____	_____
In case of a retailer _____	_____	_____	_____
In case of purchases of local _____	_____	_____	_____
13. Tax Already Paid			
(a) Advance tax including tax paid with monthly sales tax returns			
Evidence of payment attached <input type="checkbox"/>	9469	_____	_____
(b) Tax collected/deducted _____			
(i) On cash withdrawal _____	9449	_____	_____
Name and Branch of bar _____	94491	_____	_____
_____	94492	_____	_____
(ii) With motor vehicle tax _____	9440	_____	_____
Registration No. _____	94401	_____	_____
_____	94402	_____	_____
(iii) With bill for electricity consumed _____	9441	_____	_____
Consumer No. _____	94411	_____	_____
_____	94412	_____	_____
(iv) With telephone bills, mobile phone and pre-paid cards _____	9442	_____	_____
Phone Number. _____	94421	_____	_____
_____	94422	_____	_____
(v) Others including adjustment of prior year(s) Refunds (specify) _____	9498	_____	_____
_____	94981	_____	_____
_____	94982	_____	_____
(c) Sub-Total [Add 13(a) to 13(b)(v)]	9470	_____	_____
14. Balance Tax [12 minus 13(c)]	9999	(a) Refundable _____	(b) Payable _____
15. Tax Paid With Statement	9471	Evidence of payment attached <input type="checkbox"/>	_____

Verification

I, _____, holder of CNIC No. _____ in my capacity as Self / Member or Partner of Association of Persons / Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.
 (The alternative in the verification, which is not applicable, should be scored out.)
 * As defined in section 172 of the Income Tax Ordinance, 2001

Date (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____
 Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

Part V A

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX
ORDINANCE, 2001

Tax Year	2008	W1/1
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC	_____	
	(For Individuals only)	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars/Description of assets and liabilities	Code	Amount (Rs.)
1. Business Capital (indicate name of business)		
(a) _____	821311	_____
(b) _____	821321	_____
2. Non-Agricultural Property (indicate location & identification)		
(a) _____	711111	_____
(b) _____	711121	_____
(c) _____	711131	_____
(d) _____	711141	_____
3. Agricultural Property - Land (indicate location & identification)		
(a) _____	711211	_____
(b) _____	711221	_____
(c) _____	711231	_____
4. Agricultural Property (Specify equipment, live stock, seeds, seedlings, fertilizer, etc.)		
(a) _____	712111	_____
(b) _____	712121	_____
5. Investments (Specify stocks, shares, debentures, Unit certificates, other certificates, deposits and certificates of National Saving Schemes, mortgages, loans, advances, etc.)		
(a) _____	712611	_____
(b) _____	712621	_____
(c) _____	712631	_____
6. Loans and Advances, etc.		
(a) _____	712641	_____
(b) _____	712651	_____
7. Motor vehicles (Indicate make, model and registration number)		
(a) _____	712211	_____
(b) _____	712221	_____
8. Jewellery (Indicate description and weight)		
_____	712411	_____
9. Furniture and Fittings - Residence		
_____	712311	_____
10. Cash & Bank Balances		
(a) Non-business cash in hand	712811	_____
(b) Non-business bank balances, etc. in current/ deposit/ savings accounts or any other deposit		
Name of bank, etc. Branch and address Account Number, etc.		
(i) _____	712711	_____
(ii) _____	712721	_____
(iii) _____	712731	_____
(iv) _____	712741	_____
11. Any Other Assets		
(a) Accumulated balance of life insurance premium actually paid	712661	_____
(b) Accumulated balance of employees contribution to a Provident fund or any other fund	712671	_____
(c) _____	712681	_____
(d) _____	712691	_____
12. Assets, if any, standing in the name of spouse, minor children & other dependents*		
(a) _____	713111	_____
(b) _____	713121	_____
(c) _____	713131	_____
13. Total Assets [Sum(1 to 12)]	719999	_____

Tax Year	2008	W1/2
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC	_____	

(If of individuals Only)

Particulars/Description of assets and liabilities	Code	Amount (Rs.)
14. Liabilities		
(a) Business Capital - Overdrawn (indicate name of business)		
(i) _____	821331	_____
(ii) _____	821341	_____
(b) Others (including mortgages, loans, overdrafts, advances, borrowings, amounts due under hire purchase agreement or any other debt)		
(i) _____	721111	_____
(ii) _____	721211	_____
15. Total Liabilities [sum(14(a) to 14(b)]	729999	_____
16. Net Wealth of the current year [13 minus 15]	799999	_____
17. Annual personal expenses.	749999	_____
18. Number of family members and dependents	740000	Adults <input type="checkbox"/> Minors <input type="checkbox"/>
19. Assets, if any, transferred to any person		
(a) _____	714111	_____
(b) _____	714121	_____
(c) _____	714131	_____
Verification		
I, _____, holder of CNIC No. _____ in my capacity as Self / Representative* of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement of the assets and liabilities of myself, my spouse or spouses, minor children and other dependents as on _____ and of my personal expenditure for the year ended _____ are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.		
<small>(The alternative in the verification, which is not applicable, should be scored out.)</small>		
<small>* As defined in section 172 of the Income Tax Ordinance, 2001</small>		
Date (dd/mm/yyyy) _____	Signature _____	

(Notes on reverse)

Notes

- If the space provided in the form is found to be inadequate, additional sheet or sheets may be used.
- All assets should be valued at cost.
- If any exact figure cannot be inserted, an estimate should be made, mark it clearly "ESTIMATE".
- If balance sheet in respect of any business has been submitted to the Department, the entry of "Business Capital" should consist of the net balance on capital, current and loan accounts as shown in those Balance Sheets on the specified date, if such net amount is a credit balance.
 - Where no Balance Sheet has been submitted, the assessed should list, on a separate sheet of paper attached to this form, the assets and liabilities of the business on the specified date. The excess of assets listed, should be entered as "Business Capital".
 - If the net balance at (a) above is a debit balance, it should be included in liabilities.
- Agricultural equipment, such as irrigation pumps and tube-wells etc., should be detailed at cost with description.
- Give details of stocks, shares and debentures, e.g., number, face value, name of the company and type.
- Give details of assets of the spouse, minor children and other dependents and state whether such asset was transferred directly or indirectly to the spouse or minor children or other dependents or was acquired by them with funds provided by you.
- In the case of assets acquired under a Hire Purchase agreement, the total price should be shown under the appropriate head in the assets and the balance amount due should be shown under the liabilities.
- Where the statement is being filed for the first time or covers more than one tax year, separate re-conciliation of the increase/(decrease) in wealth and of the sources and applications should be provided for each year.

¹ []
¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex-I read as follows:
 "Part VI

**Annex I
 Particulars of
 Directors of a Company or Members of Association of Persons**

Tax Year	2006	I
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

1.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %
2.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %
3.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %
4.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %
5.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %
6.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %
7.(a) Name _____			
(b) Address _____ (Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP)	In case of profit _____ % In case of loss _____ %

Applicable to
 Tax Year
 2006

Signature _____

¹ []
 Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-IIA read as follows:

**Annex IIA (For Individual and Association of Persons)
 Income / (Loss) from Business
 (Other than Speculation Business)**

Tax Year	2006	IIA
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC	_____	

(For Individuals only)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Business Profile

1. Business Name _____ (in Block letters)

2. Sales Tax Registration No.(s) _____, if any

3. Business (a) Address _____ Is this your mailing address Yes No

(b) Telephone (i) _____ (ii) _____

4. Principal Business Activity

Agency	Assembling	Distribution	Export	Import	Manufacturing
Processing	Profession	Retail	Services	Wholesale	Others

5. Nature/description of Business _____

6. Business Code _____ (To be filed by the department)

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Income Statement			
Manufacturing, Trading and Profit and Loss Account / Income and Expenditure Account			
Inclusive of Sales, Receipts, etc., Subject to Final Taxation			
7. Sales (excluding Sales Tax)	3101	_____	_____
8. Cost of Sales			
(a) Opening Stock	3117	_____	_____
(b) Purchases	3104	_____	_____
(c) Manufacturing/Trading Expenses etc.	3111	_____	_____
(d) Sub-Total [Add 8(a) to 8(c)]	3007	_____	_____
(e) Closing Stock-in-trade	3118	_____	_____
(f) Sub-Total [8(d) minus 8(e)]	3116	_____	_____
9. Gross Profit / (Loss) [7 minus 8(f)]	3119	_____	_____
10. Other Business Revenues / Receipts etc.	3129	_____	_____
11. Sub-Total [9 plus 10]	3008	_____	_____
12. Profit and Loss Expenses	3189	_____	_____
13. Net Profit / (Loss) [11 minus 12]	3190	_____	_____
14. Adjustments, including net profit/(loss) attributable to sales, receipts, etc., subject to final taxation, if any	3099	_____	_____
15. Balance Income/(Loss) from Business Transferred to Return of Total Income OR Annex IID [13 plus/minus 14]	3199	_____	_____

Brought Forward and/or Carried Forward of Business Loss or Un-absorbed Depreciation

16. Applicable. Yes No

17. Details _____ As per Annex IID attached

Books of account, documents and records maintained in support of income from business declared

18. _____

19. _____

20. _____

21. _____

22. _____

Signature _____

¹ []
 1 Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-IIB read as follows:

**Annex IIB (For Companies)
 Income / (Loss) from Business
 (Other than Speculation Business)**

Tax Year	2006	IIB
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Business Profile

1. Business Name _____ (in Block letters)

2. Sales Tax Registration No.(s) _____, if any

3. Business (a) Address _____
 (b) Telephone (i) _____ (ii) _____ (c) Fax _____
 (d) E-Mail _____

4. Principal Business Activity

Agency	Assembling	Distribution	Export	Import	Manufacturing
Processing	Profession	Retail	Services	Wholesale	Others

5. Nature/description of Business _____

6. Business Code _____ (To be filed by the department)

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Income Statement			
Manufacturing, Trading and Profit and Loss Account / Income and Expenditure Account Inclusive of Sales, Receipts, etc., subject to Final Taxation			
7. The figures enumerated below are in respect of	(i) Single line of business <input type="checkbox"/>		
	(ii) More than one line of business <input type="checkbox"/>		
8. Sales (excluding Sales Tax)			
(a) Local sales			
(i) Gross sales	31011	_____	_____
(ii) Commission, brokerage/discount	31021	_____	_____
(iii) Net local sales [8(a)(i) minus 8(a)(ii)]	3001	_____	_____
(b) Export sales			
(i) Gross sales	31012	_____	_____
(ii) Commission, brokerage/discount	31022	_____	_____
(iii) Net export sales [8(b)(i) minus 8(b)(ii)]	3002	_____	_____
(c) Rebates / duty draw backs	3107	_____	_____
(d) Total Sales [8(a)(iii) plus 8(b)(iii) plus 8(c)]	3003	_____	_____
9. Cost of Sales			
(a) Raw material purchases (including components)			
(i) Local	310411	_____	_____
(ii) Import	310421	_____	_____
(iii) Sub-Total [9(a)(i) plus 9(a)(ii)]	3004	_____	_____
(b) Direct cost			
(i) Salaries, wages and benefits	311101	_____	_____
(ii) Fuel and power	311102	_____	_____
(iii) Stores and spares consumed	311106	_____	_____
(iv) Insurance	311107	_____	_____
(v) Repairs and maintenance	311108	_____	_____
(vi) Expenditures in excess of 5% of sales (other than those mentioned above)			
Specify _____			
Specify _____			
Specify _____			
(vii) Others	311118	_____	_____
(viii) Sub-Total [Add 9(b)(i) to 9(b)(vii)]	3111	_____	_____
(c) Accounting depreciation	3115	_____	_____
(d) Accounting amortization	3114	_____	_____
(e) Opening stock in trade	3117	_____	_____
(f) Finished goods purchases			
(i) Local	310412	_____	_____
(ii) Import	310422	_____	_____
(iii) Sub-Total [9(f)(i) plus 9(f)(ii)]	3005	_____	_____
(g) Sub-Total [9(a)(iii) plus 9(b)(viii) plus 9(c) plus 9(d) plus 9(e) plus 9(f)(iii)]	3006	_____	_____
(h) Closing stock in trade	3118	_____	_____
(i) Net Cost of Sales [9(g) minus 9(h)]	3116	_____	_____

Continued...P/2

Tax Year	2006	IIB/2
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

10. Gross profit/(Loss) / Other Business Revenues/Receipts		
(a) Gross profit/(Loss) [9(d) minus 9(i)]	3119	_____
(b) Others Revenues (specify all material items)		
(i) Gain on disposal of fixed assets	3123	_____
(ii) Specify _____	_____	_____
(iii) Specify _____	_____	_____
(iv) Specify _____	_____	_____
(v) Sub-Total [Add 10(b)(i) to 10(b)(iv)]	3129	_____
(c) Total [10(a) plus 10(b)(v)]	3007	_____
11. Administrative, Selling and Financial Expenses		
(a) Accounting depreciation	3188	_____
(b) Accounting amortization	3187	_____
(c) Advertisement, publicity and sales promotion	3157	_____
(d) Debts written off as irrecoverable	3181	_____
(e) Electricity, water and gas	3148	_____
(f) Insurance	3159	_____
(g) Legal and professional charges including audit fee etc.	3160	_____
(h) Loss on disposal of fixed assets	3186	_____
(i) Printing, stationery, postage, etc.	3155	_____
(j) Profit on debt re-valuation	3121	_____
(k) Provision for doubtful or bad debts	3180	_____
(l) Provision for _____ (specify)	_____	_____
(m) Provision for _____ (specify)	_____	_____
(n) Rent, rates and taxes	3141	_____
(o) Repairs and maintenance	3153	_____
(p) Salaries, wages and benefits	3144	_____
(q) Selling expenses on local sales (Freight outward etc.)	3164	_____
(r) Selling expenses on export sales (Freight outward etc.)	3166	_____
(s) Telephone, fax, mobile, postage, etc.	3151	_____
(t) Traveling, conveyance and vehicle maintenance	3145	_____
(u) Workers profit participation fund	31791	_____
(v) Expenditures in excess of 1% of sales (other than those mentioned above)		
(i) Specify _____	_____	_____
(ii) Specify _____	_____	_____
(iii) Specify _____	_____	_____
(iv) Specify _____	_____	_____
(w) Others	3170	_____
(x) Total [Add 11(a) to 11(w)]	3189	_____
12. Net Profit/(Loss) [10(c) minus 11(x)]	3190	_____
13. Adjustments, including net profit/(loss) attributable to sales, receipts, etc., subject to final taxation, if any		
As per Annex IIC attached <input type="checkbox"/>	3099	_____
14. Balance Income / (Loss) from Business for the year [12 plus 13] *	3199	_____
* Transferred to Return of Total Income OR Annex IID		

Applicable to
Tax Year
2006

Books of account, documents and records maintained in support of income from business declared

15. _____

16. _____

17. _____

18. _____

19. _____

**Annex IIB/Insurance
Income / (Loss) from Insurance Business**

Tax Year	2006	IIB/Insurance
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Business Profile

1. Business Name _____ (in Block letters)

2. Sales Tax Registration No.(s) _____, if any

3. Business (a) Address _____

(b) Telephone (i) _____ (ii) _____ (c) Fax _____

(d) E-Mail _____

4. Principal Business Activity Services Life General Both

5. Nature / description of Business _____

6. Business Code (To be filed by the department) _____

Particulars	Code	Amount (Rs.)	Amount (Rs.)
-------------	------	--------------	--------------

Income Statement (Profit and Loss Account)

7. Net premium revenue			
(a) Gross			
(b) Re-insurance			
(c) Sub-Total [7(a) minus 7(b)]	3001		
8. Net claims			
(a) Gross			
(b) Re-insurance			
(c) Sub-Total [8(a) minus 8(b)]	3002		
9. Net commission			
(a) Gross			
(b) Re-insurance			
(c) Sub-Total [9(a) minus 9(b)]	3003		
10. Others Revenues (specify all material items)			
(a) Gain on disposal of fixed assets	3123		
(b) Specify _____			
(c) Specify _____			
(d) Specify _____			
(e) Specify _____			
(f) Specify _____			
(g) Sub-Total [Add 10(a) to 10(f)]	3129		
11. Management and administrative expenses			
(a) Accounting depreciation	3188		
(b) Accounting amortization	3187		
(c) Advertisement, publicity and sales promotion	3157		
(d) Debts written off as irrecoverable	3181		
(e) Directors' fee	31701		
(f) Donations	3163		
(g) Education and training	3183		
(h) Electricity, water and gas	3148		
(i) Entertainment	3162		
(j) Fees and subscriptions	3156		
(k) Insurance	3159		
(l) Legal and professional charges including audit fee etc.	3160		
(m) Loss on disposal of fixed assets	3186		
(n) Printing, stationery, photocopies, computer supplies etc	3155		
(o) Profit on debts (markup, interest, bank charges etc.)	3161		

**Applicable to
Tax Year
2006**

Continued...P/2

	Tax Year	2006	IIB/2Insurance
	LTU/RTO/MTU/Zone Code	_____	
	Circle Code	_____	
	NTN	_____	
	Reg. No.	_____	

(p) Provision for _____ specify)	[]	
(q) Provision for _____ specify)	[]	
(r) Provision for doubtful or bad debts	3180	_____
(s) Rent, rates and taxes	3141	_____
(t) Repairs and maintenance	3153	_____
(u) Salaries, wages and benefits	3144	_____
(v) Telephone, fax, mobile, postage, courier etc.	3151	_____
(w) Traveling, conveyance and vehicles running and maintenance	3145	_____
(x) Expenditures in excess of 1% of net premium (other than those mentioned above)		
(i) Specify _____	[]	_____
(ii) Specify _____	[]	_____
(iii) Specify _____	[]	_____
(iv) Specify _____	[]	_____
(v) Specify _____	[]	_____
(vi) Specify _____	[]	_____
(vii) Specify _____	[]	_____
(viii) Specify _____	[]	_____
(y) Others	3170	_____
(x) Sub-Total [Add 11(a) to 11(y)]	3189	_____
12. Net Profit / (Loss) [7(c) minus 8(c) minus 9(c) plus 10(c) minus 11(x)]	3190	_____
13. Adjustments _____	3099	_____
14. Balance Income / (Loss) from Business for the year [12 plus 13] Transferred to Return of Total Income OR Annex IID	3199	_____

Applicable to Tax Year 2006

Books of account, documents and records maintained in support of income from business declared

15. _____

16. _____

17. _____

18. _____

19. _____

Signature _____

¹ []
 Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-IIC read as follows:

Annex IIC (For Companies)
Adjustments in Book Profits
(Other than Speculation Business)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Tax Year	2006	IIC
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

Particulars	Code	Amount (Rs.)
For deductions not allowed or other inclusions in income or exclusions from income To arrive at the chargeable income/(loss) from business under the Income Tax Ordinance, 2001		
Deductions not allowed / inadmissible		
1. Cess, rate or tax that is levied on the profits or gains or assessed as a percentage or otherwise on the basis of profits or gains	319101	_____
2. Salary, rent, brokerage or commission, profit on debt, payment to non-resident, payment for services or fee from which the company was liable to deduct tax at source unless the company has deducted and paid the tax as required by the Income Tax Ordinance, 2001	319103	_____
3. Entertainment expenditure in excess of prescribed limits	319104	_____
4. Contribution to an un-recognized provident fund, pension fund, superannuation fund or gratuity fund	319105	_____
5. Contribution to a provident fund or other fund established for the benefit of the employees, unless effective arrangements have been made to deduct tax at source in respect of which the recipient is chargeable to tax under the head "salary"	319106	_____
6. Fine or penalty for the violation of any law, rule or regulation OR Personal expenditure	319107	_____
7. Personal expenditure	319108	_____
8. Provisions or amounts carried to reserves or funds etc. or capitalised in any way	319109	_____
9. Profit on debt, brokerage, commission, salary or other remuneration paid by an AOP to its members	319110	_____
10. Value of perquisites and allowances in excess of 50% of the employee's salary excluding the value of perquisites and amount of allowances	319111	_____
11. Expenditure under a single account head which, in aggregate, exceeds Rs. 50,000 paid otherwise than by a crossed bank cheque or crossed bank draft (excluding expenditures not exceeding Rs. 10,000 or on account of freight charges, travel fare, postage, utilities or payment of taxes, duties, fees, fines or any other statutory obligation	319112	_____
12. Salary exceeding Rs. 10,000 per month paid otherwise than by a crossed cheque or direct transfer of the funds to the employee's bank account	319113	_____
13. Capital expenditure	319114	_____
14. Provisions for bad debts, obsolete stocks/stores/spares	319115	_____
15. Apportionment of expenditure including profit on debt, financial cost and lease payments relating or attributable to non-business activities	319116	_____
16. Mark-up on lease financing	319118	_____
17. Accounting pre-commencement expenditure written off	319120	_____
18. Accounting loss on disposal of depreciable assets / intangibles	319121	_____
19. Accounting amortization	319123	_____
20. Accounting depreciation	319124	_____
21. Specify _____		_____
22. Sub-Total [Add 1 to 21]	3191	_____
Other inclusions in income		
23. Unpaid liabilities within three years of the end of the tax year in which the debtor was allowed	319117	_____
24. Tax / admissible gain on disposal of depreciable assets / intangibles <input type="checkbox"/> As per Annex IIF attached	3193	_____
25. Specify _____		_____
26. Sub-Total [Add 23 to 25]	3098	_____
Other exclusions from income / admissible deductions		
27. Lease rentals	319205	_____
28. Accounting gain on disposal of depreciable assets / intangibles	319121	_____
29. Incomes which are exempt or chargeable to tax under any other head of income <input type="checkbox"/> Details/workings attached	319203	_____
30. Subsequent payment of unpaid liabilities	319204	_____
31. Tax / admissible amortization of pre-commencement expenditure	319206	_____
32. Tax / admissible loss on disposal of depreciable assets / intangibles <input type="checkbox"/> As per Annex IIF attached	3193	_____
33. Tax / admissible amortization for the year <input type="checkbox"/> As per Annex IIE attached	3195	_____
34. Tax / admissible depreciation, and initial allowance for the year <input type="checkbox"/> As per Annex IIE attached	3196	_____
35. Bad debts, obsolete stocks/stores/spares/ fixed assets, etc. written off against provision already offered for tax in earlier years	319201	_____
36. Specify _____		_____
37. Sub-Total [Add 27 to 36]	3192	_____
38. Net profit / (loss) attributable to business income subject to final taxation. <input type="checkbox"/> As per Annex IIG attached	3199F	_____
39. Net Adjustments Transferred to Annex IIB [22 plus 26 minus 37 plus/minus 38]	3099	_____

Applicable to
Tax Year
2006

Signature _____

¹ []
 1 Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex-IID read as follows:

Particulars	Code	Amount (Rupees)	Amount (Rupees)
Annex IID			
Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses			
(Other than Speculation Business)			
<small>(Please mark ✓ in the relevant box/Use additional sheets where necessary)</small>			
		Tax Year	2006
		LTU/RTO/MTU/Zone Code	IID
		Circle Code	_____
		NTN	_____
		CNIC / Reg. No.	_____
<small>(Check for Individuals only & Reg. No. for Companies only)</small>			
1. In case of Income for the year			
(a) Income for the year [15 of Annexure IIA/14 of Annexure IIB]	3199	_____	_____
(b) Admissible depreciation and initial allowance for the year [Transferred to 6(k)]	3196	_____	_____
(c) Admissible amortization for the year [Transferred to 7(k)]	3195	_____	_____
(d) Income before depreciation, initial allowance and amortization for the year [Add 1(a) to 1(c)] [Transferred to 3(a)]	3097	_____	_____
2. In case of loss for the year			
(a) Loss for the year [15 of Annexure IIA/14 of Annexure IIB]	3199	_____	_____
(b) Loss for the year surrendered in favour of a holding company	319247	_____	_____
(c) Admissible depreciation and initial allowance for the year [Transferred to 6(k)]	3196	_____	_____
(d) Admissible amortization for the year [Transferred to 7(k)]	3195	_____	_____
(e) Sub-total [Add 2(b) to 2(d)]	3096	_____	_____
(f) Loss before depreciation, amortization, etc., where 2(a) greater than 2(e) [2(a) minus 2(e)] [Transferred to 3(a)]	3097	_____	_____
(g) Income before depreciation, amortization, etc., where 2(a) greater than 2(a) [2(a) minus 2(a)] [Transferred to 3(a)]	3097	_____	_____
3. In case of Income before depreciation, amortization etc., for the year			
(a) Income before depreciation, initial allowance and amortization [from 1 (d) or 2(g)]	3097	_____	_____
(b) Income for the year transferred to Return of Total Income for adjustment against Loss under any other head	3090	_____	_____
(c) Losses of subsidiary adjusted against the income for the year * [As per 8(d)]	31972	_____	_____
(d) Brought forward business losses adjusted against the income for the year * [As per 5(l)]	31971	_____	_____
(e) Depreciation including Unabsorbed Depreciation adjusted against the income for the year * [As per 7(i)]	31982	_____	_____
(f) Amortization including Unabsorbed Amortization adjusted against the income for the year * [As per 7(l)]	31981	_____	_____
(g) Sub-total [Add 3(b) to 3(f)]	3095	_____	_____
(h) Balance income from business transferred to Return of Total Income [3(a) minus 3(g)]	3999	_____	_____
4. In case of loss before depreciation, amortization, etc., for the year			
(a) Loss before depreciation, amortization, etc. [from 2(f)]	3097	_____	_____
(b) Depreciation including Un-absorbed Depreciation	_____	_____	_____
(c) Amortization including Un-absorbed Amortization	_____	_____	_____
(d) Sub-total [Add 4(a) to 4(c)]	_____	_____	_____
(e) Loss transferred to Return of Total Income for adjustment against Income under any other head			
(i) Business loss for the year (other than depreciation/amortization)	_____	_____	_____
(ii) Depreciation including Un-absorbed Depreciation	_____	_____	_____
(iii) Amortization including Un-absorbed Amortization	_____	_____	_____
(iv) Sub-total [Add 4(e)(i) to 4(e)(iii)]	3090	_____	_____
(f) Balance loss carried forward			
(i) Business loss for the year (other than depreciation/amortization)	_____	_____	_____
(ii) Depreciation including Un-absorbed Depreciation	_____	_____	_____
(iii) Amortization including Un-absorbed Amortization	_____	_____	_____
(iv) Sub-total [Add 4(f)(i) to 4(f)(iii)]	3190	_____	_____
* To the extent of income or loss before depreciation, amortization, etc., for the year is available for off-set			

Continued...P/2

Tax Year	2006	IID/2
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward OR For the current year		Adjusted against the income for the current year	Lapsed (not available for carry forward)	Balance carried forward
		Taxpayers own	Of amalgamating company			
		Amount (Rs.)	Amount (Rs.)			
5. Details / breakup of business losses brought forward and carried forward						
(a)	319720					
(b)	319719					
(c)	319718					
(d)	319717					
(e)	319716					
(f)	319715					
(g)	319714					
(h)	319713					
(i)	319712					
(j)	319711					
(k)	Current year 3190					
(l)	Total [Add 5(a) to 5(k)] 31971					
6. Details / breakup of un-absorbed depreciation brought forward and carried forward						
(a)	319828					
(b)	319827					
(c)	319826					
(d)	319825					
(e)	319824					
(f)	319823					
(g)	319822					
(h)	319821					
(i)	319820					
(j)	319819					
(k)	Current year 3196					
(l)	Total [Add 6(a) to 6(k)] 31982					
7. Details / breakup of un-absorbed amortization brought forward and carried forward						
(a)	319820					
(b)	319819					
(c)	319818					
(d)	319817					
(e)	319816					
(f)	319815					
(g)	319814					
(h)	319813					
(i)	319812					
(j)	319811					
(k)	Current year 3195					
(l)	Total [Add 7(a) to 7(k)] 31981					
8. Details / breakup of losses of subsidiaries brought forward and carried forward						
(a)	319721					
(b)	319722					
(c)	Current year 319723					
(d)	Total [Add 8(a) to 8(c)] 31972					

Applicable to
Tax Year
2006

Signature _____

¹ []
¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex-IIE read as follows:

**Annex IIE
 Depreciation, Initial Allowance and Amortization**

Tax Year	2006	IIE
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

S.N	Depreciable Assets Particulars/Description	Code	Weighted Written Down Value Amount (Rs)	Additions/ (Deductions) Amount (Rs)	Total Amount (Rs)	Initial Allowance/ additions, if any		Depreciation		Written Down Value amount/ward Amount (Rs)
						Rate	Amount (Rs)	Rate	Amount (Rs)	
Buildings (Excluding value of land)										
1.		8111								
2.		8111								
3.		8113								
Furniture										
1.		8114								
2.		8114								
3.		8114								
Machinery and Plant *										
1.		8115								
2.		8115								
3.		8115								
4.		8115								
5.		8115								
6.		8115								
7.		8115								
Total		8100								

S.N	Intangibles Particulars/Description	Code	Acquisition (Date) dd/mm/yyyy	Useful Life Year(s)	Original Cost Amount (Rs)	Amortization		Remarks
						Business Use Amount (Rs)	Actual Usage Days	
1.		8151						
2.		8151						
3.		8151						
Total								

Applicable to
 Tax Year
 2006

* including computer hardware, printer monitor and allied items, technical & professional books, ships, motor vehicles, etc.

Signature _____

[]

¹ Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-IIF read as follows:

Annex IIF
Gain/Loss on disposal of depreciable assets and intangibles

Tax Year **2006**
 LTU/RTO/MTU/Zone Code _____
 Circle Code _____
 NTN _____
 CNIC / Reg. No. _____

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars of depreciable asset or intangible disposed off										Amount (Rupees)		Code		Amount (Rupees)	
S.No	Depreciable Assets Particulars/Description	Code	Tax year in which addition needs	Actual / Original Cost	Cost adopted for the purposes of depreciation	Accumulated depreciation and initial allowance allowed as deduction	Accounting amortization attributable to non-business use	Written Down Value	Actual consideration received on disposal	Consideration restricted for the purposes of determining the gain/(loss) on disposal	Gain/(Loss) on disposal		Code	Amount (Rupees)	
											Amount (RS)	Amount (RS)		Amount (RS)	Amount (RS)
1	2	3	4	5	6	7	8	9-(6-7)	10	11	12-(11-9)				
		31941													
		31942													
		31943													
		31944													
		31945													
		31946													
		31947													
		31948													
		31949													
	Total	319410													
	Intangibles														
	Particulars/Description	Code	Tax year in which acquired	Actual / Original Cost	Cost adopted for the purposes of depreciation	Accumulated depreciation and initial allowance allowed as deduction	Accounting amortization attributable to non-business use	Written Down Value	Actual consideration received on disposal	Consideration restricted for the purposes of determining the gain/(loss) on disposal	Gain/(Loss) on disposal		Code	Amount (Rupees)	
1	2	3	4	5	6	7	8	9-(6-7-8)	10	11	12-(11-9)				
		31931													
		31932													
		31933													
	Total	31934													

Applicable Tax Year 2006

Signature _____

¹[]
¹ Omitted by S.R.O. 680(1)/2007, dated 05.07.2007. The omitted Annex-IIG read as follows:

Annex IIG
Bifurcation of Income/(Loss) from business
attributable to
Sales/Receipts Etc. subject to Final Taxation

Tax Year	2006	IIG
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(CNIC for Individuals only & Reg. No. for Companies only)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Total		Subject to Final Taxation Amount (Rs.)	Subject to Normal Taxation Amount (Rs.)
		Amount (Rs.)			
1. Sales (net of brokerage, commission and discount)					
(a) Local sales/supplies - Out of imports (Trading)	310102	_____	310102F	_____	_____
(b) Local sales/supplies - Others	31011	_____	31011F	_____	_____
(c) Execution of contracts	31017	_____	31017F	_____	_____
(d) Export sales	31012	_____	31012F	_____	_____
(e) Others	_____	_____	31018F	_____	_____
(f) Sub-total [Add 1(a) to 1(e)]	3101	_____	3101F	_____	_____
(g) Selling expenses (Freight outward, etc.)	311117	_____	311117F	_____	_____
(h) Net ex-factory or F.O.B. sales [1(f) minus 1(g)]	3011	_____	3011F	_____	_____
2. Cost of sales					
(a) Apportioned on the basis of:					<input type="checkbox"/>
					<input type="checkbox"/>
(i) Actual / identifiable					<input type="checkbox"/>
(ii) Average / proportionate to sales					<input type="checkbox"/>
(b) As per income statement	3116	_____	3116F	_____	_____
(c) Adjustment of inadmissible costs etc.					
(i) Accounting depreciation	319124	_____	319124F	_____	_____
(ii) Accounting amortization	319123	_____	319123F	_____	_____
(iii) Others	_____	_____	319123F	_____	_____
(iv) _____	_____	_____	319123F	_____	_____
(d) Sub-total [Add c(i) to c(iv)]	3012	_____	3012F	_____	_____
(e) Revised cost of sales [2(b) minus 2(d)]	3013	_____	3013F	_____	_____
3. Gross profit/(loss) / other business revenues/receipts					
(a) Gross profit [1(h) minus 2(e)]	3119	_____	3119F	_____	_____
(b) Other business revenues/receipts					
(i) Brokerage and commission	31217	_____	31217F	_____	_____
(ii) Transport services	31218	_____	31218F	_____	_____
(iii) Royalty & fee for technical services (non-residents)	3128	_____	3128F	_____	_____
(iv) Others	_____	_____	3127F	_____	_____
(v) _____	_____	_____	3126F	_____	_____
(c) Total gross income [Add 3(a) to 3(b)(v)]	3007	_____	3007F	_____	_____
4. Administrative, selling, financial expenses					
(a) Apportioned on the basis of:					<input type="checkbox"/>
					<input type="checkbox"/>
(i) Actual / identifiable					<input type="checkbox"/>
(ii) Average / proportionate to gross income					<input type="checkbox"/>
(b) As per income statement	3189	_____	3189F	_____	_____
(c) Adjustment of inadmissible expenditures etc.					
(i) Accounting depreciation	319124	_____	319124F	_____	_____
(ii) Accounting amortization	319123	_____	319123F	_____	_____
(iii) Markup lease financing	319118	_____	319118F	_____	_____
(iv) Selling expenses (Freight outward, etc.)	319146	_____	319146F	_____	_____
(v) Others	_____	_____	319147F	_____	_____
(vi) _____	_____	_____	319148F	_____	_____
(d) Sub-total [Add c(i) to c(vi)]	3191	_____	3191F	_____	_____
(e) Adjustment of admissible expenditures etc.					
(i) Tax depreciation (Total)	3196	_____	3196F	_____	_____
(ii) Tax amortization (Total)	3195	_____	3195F	_____	_____
(iii) Lease rentals	319205	_____	319205F	_____	_____
(iv) Others	_____	_____	319206F	_____	_____
(v) _____	_____	_____	319248F	_____	_____
(f) Sub-total [Add e(i) to e(v)]	3192	_____	3192F	_____	_____
(g) Net expenditure [4(b) minus to 4(d) plus 4(f)]	3014	_____	3014F	_____	_____
5. Net profit/loss from business [3(c) minus 4(g)]	3199	_____	3199F	_____	_____

* Transfer to Annex IIC

Signature _____

¹[]

¹Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex-III read as follows:

**Annex III
Income / (Loss) from Business
Share from Association of Persons**

Tax Year	2006	III
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Name and NTN of AOP	Code	Income of AOP	Share %	Share Amount	Others* Amount	Total Amount
Un-Taxed Share **						
1. Name						
NTN						
	31201		312031		312036	
2. Name						
NTN						
	32201		322031		322036	
3. Name						
NTN						
					332036	
4. Total Share from Association of Persons - Un-Taxed Transferred to Return of Total Income [Add 1 to 3]	31203					
Taxed Share (rate purposes) ***						
5. Name						
NTN						
	31202		312041		312046	
6. Name						
NTN						
	32202		322041		322046	
7. Name						
NTN						
	33202		332041		332046	
8. Total Share from Association of Persons - Taxed Transferred to Return of Total Income [Add 5 to 7]	31204					

Applicable to
Tax Year
2006

- * Profit on debt, brokerage, commission, salary or other remuneration received or due from the association.
- ** Share from AOP of professionals prohibited from incorporation.
Share from AOP, where the AOP has itself not paid tax thereon e.g. income of AOP less than Rs. 100,000
- *** Share from AOP, other than those mentioned above.

Signature _____

¹ []
 1 Omitted by S.R.O. 680(I)/2007, dated 05.07.2007. The omitted Annex IV read as follows:

**Annex IV
 Income / (Loss) from Property**

Tax Year	2006	IV
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Property No. 1	Property No. 2	Property No. 3	Property No. 4
1. Address and Description of the property					

Particulars	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Income				
2. Rent received or receivable	2101			
3. 1/10th of the un-adjustable advance / security deposit from the tenant	2102			
4. Forfeited deposit under a contract for sale of land or building	2103			
5. Recovery of unpaid irrecoverable rent allowed as deduction in earlier tax years	2104			
6. Unpaid liabilities exceeding three years	2105			
7. Total [Add 2 to 6]	2129			

Deductions				
8. 1/5th of rent chargeable [1/5th of 2 plus 3 plus 4]	2131			
9. Insurance premium	2132			
10. Provincial / local property tax	2133			
11. Ground rent	2134			
12. Profit on capital borrowed for investment in property	2135			
13. Share in rent and share towards appreciation in the value of property paid to HBFC/Banks	2136			
14. Profit or interest paid on mortgage or other capital charge on the property	2140			
15. Expenditure on collecting the rent due (not exceeding 6% of the rent chargeable to tax)	2137			
16. Expenditure for legal services acquired to defend the title to the property or any suit connected with the property in a Court	2138			
17. Irrecoverable unpaid rent	2139			
18. Payment of liabilities treated as income at S. No. 6	2188			
19. Total [Add 8 to 18]	2189			

Net Income				
20. Net income/(loss) from property [7 minus 19]	2190			
21. In case taxpayer is co-owner of property percentage of share	2100			
22. Share income from property	2199			
23. Total of Income from Property including extra sheets, if any, Transferred to Return of Total Income	2999			

Documents and records maintained in support of income from property declared

- 24. _____
- 25. _____
- 26. _____
- 27. _____
- 28. _____

Signature _____

¹ []
¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex- V read as follows:

Annex V
Capital Gains / Capital Losses

Tax Year	2006	V
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Type of Capital Asset	Code	Consideration received on Disposal Amount (Rs.)	Code	Cost of acquisition Amount (Rs.)	Net Gain/Loss on Disposal Amount (Rs.)	Exempt Gain/Loss * If any Amount (Rs.)	Balance Gain/Loss Amount (Rs.)
1. Long-term capital gains (Disposal after holding for more than one year)							
(a) Shares/certificate/units/etc	4102		4112				
(b) Memberships	4103		4113				
(c) Motor vehicles	4104		4114				
(d) Jewellery	4105		4115				
(e) Other moveable assets	4108		4118				
(f) Sub-Total [Add 1(a) to 1(e)]	4109		4119				
(g) 25% of the long-term capital gains not chargeable to tax [25% of 1(f)]						4110	
(h) Balance long-term capital gains [1(f) minus 1(g)]							4120
2. Short-term capital gains (Disposal after holding for less than one year)							
(a) Shares/certificate/units/etc	4122		4132				
(b) Memberships	4123		4133				
(c) Motor vehicles	4124		4134				
(d) Jewellery	4125		4136				
(e) Other moveable assets	4128		4138				
(f) Sub-Total [Add 2(a) to 2(e)]	4131		4139				
(g) Balance short-term capital gains [2(f) minus 2(f)]							4140
Total long/short-term capital gains [1(h) plus 2(g)]							4149
3. Total long/short-term capital gains [1(h) plus 2(g)]							
4. Capital losses							
(a) Shares/certificate/units/etc	4152		4162				
(b) Memberships	4153		4163				
(c) Motor vehicles	4154		4164				
(d) Other moveable assets	4157		4167				
(e) Sub-Total [Add 4(a) to 4(d)]	4161		4171				
(f) Balance capital losses [Add 4(a) to 4(d)]							4170
5. Capital losses brought forward							
(a) Immediately preceding Year 1						41971	
(b) Next preceding Year 2						41972	
(c) Next preceding Year 3						41973	
(d) Next preceding Year 4						41974	
(e) Next preceding Year 5						41975	
(f) Next preceding Year 6						41976	
(g) Sub-Total [Add 5(a) to 5(f)]						4197	
Total capital losses and brought forward capital losses [4(f) plus 5(g)]							4191
Capital losses and brought forward capital losses adjusted against the capital gains for the year - subject to a maximum of 3 above							4192
Balance capital losses carried forward [6 minus 7]							4193
Net gains transferred to Return of Total Income [3 minus 7]							4199

* i.e. loss on disposal of capital assets where a gain on disposal of such asset would be exempt

Documents and records maintained in support of capital gains / (losses) declared

10. _____
11. _____
12. _____
13. _____
14. _____

Signature _____

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

1 []

Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-VI read as follows:

**Annex VI
Income / (Loss) from Other Sources**

Tax Year	2006	VI
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(CNIC for Individuals only & Reg. No. for Companies only)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Nature of Income	Code	Amount (Rs.)	Net Income / (Loss) Amount (Rs.)	Exempt Income / (Loss) Amount (Rs.)	Balance Income / (Loss) Amount (Rs.)
1. Royalty – Applicable to resident persons only	Gross	5102	_____	_____	_____
	Deductions	5132	_____	_____	_____
2. Profit on debt (Interest, yield, etc.)	Gross	5103	_____	_____	_____
	Deductions	5133	_____	_____	_____
3. Rent from sub-lease of land or building	Gross	5112	_____	_____	_____
	Deductions	5142	_____	_____	_____
4. Lease of building together with plant and machinery *	Gross	5113	_____	_____	_____
	Deductions	5143	_____	_____	_____
5. Consideration or benefit received for the provision, use or exploitation of property	Gross	5116	_____	_____	_____
	Deductions	5146	_____	_____	_____
6. One-tenth of the consideration for creating the possession of a dir _____	Gross	5117	_____	_____	_____
	Deductions	5147	_____	_____	_____
7. Loan, advance (other than advance against sale of goods or supply of services), deposit for issuance of shares or gift received otherwise than by a crossed cheque drawn on a bank or through banking channel from a person holding NTN card	Gross	5125	_____	_____	_____
	Deductions	5148	_____	_____	_____
8. Any Other	Gross	5125	_____	_____	_____
	Deductions	5148	_____	_____	_____
9. Sub-Total [Add 1 to 8]		5129	_____	_____	_____
10. Less: Profit on debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years opted to be taxed at the rate applicable if such amounts had been received in the respective tax year		5100	_____	_____	_____
11. Balance Income from Other Sources Transferred to Return of Total Income [9 minus 10]		5199	_____	_____	_____
12. * Deductions include depreciation or initial allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No			If, "Yes" Details Attached <input type="checkbox"/> Yes <input type="checkbox"/> No	

Applicable to
Tax Year
2006

Documents and records maintained in support of income from other sources declared

- 13. _____
- 14. _____
- 15. _____
- 16. _____
- 17. _____

Signature _____

1 []

¹ Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-VII read as follows:

Annex VII Foreign Income		Tax Year 2006	VII		
		LTU/RTO/MTU/Zone Code _____	_____		
		Circle Code _____	_____		
		NTN _____	_____		
		CNIC / Reg. No. _____	_____		
(CNIC for individuals only & Reg. No. for Companies only)					
(Please mark ✓ in the relevant box/Use additional sheets where necessary)					
Particulars	Code	Code	Code	Code	Code
	Salary Income Amount (Rs.)	Business Income Amount (Rs.)	Property Income Amount (Rs.)	Capital Gains Amount (Rs.)	Other sources Amount (Rs.)
1. Foreign income/loss for the year					
Name of country _____					
(a) _____	6311	6331	6321	6341	6351
(b) _____	6312	6332	6322	6342	6352
(c) _____	6313	6333	6323	6343	6353
(d) Sub-total [Add 1(a) to 1(c)]	6319	6339	6329	6349	6359
In case of income at 1(d) above transfer to row 2 below; and In case of loss at 1(d) above transfer the loss to "Details / breakup of foreign losses brought forward and carry forward" at 6(d) below					
2. Income for the year	6319	6339	6329	6349	6359
3. B/F losses * transferred from 6(b) below	63177	63377	63277	63477	63577
* under the respective head adjusted against the income under that head for the year					
4. Balance income [2 minus 3]	6320	6340	6330	6350	6360
5. Foreign taxes paid on above foreign income	6334	6335	6336	6337	6338
6. Details / breakup of foreign losses brought forward and carried forward					
(a) Foreign losses brought forward					
Tax year _____					
(i) _____	63176	63376	63276	63476	63576
(ii) _____	63175	63375	63275	63475	63575
(iii) _____	63174	63374	63274	63474	63574
(iv) _____	63173	63373	63273	63473	63573
(v) _____	63172	63372	63272	63472	63572
(vi) _____	63171	63371	63271	63471	63571
(vii) Sub-total [Add 6(a)(i) to 6(a)(vi)]	6137	6337	6327	6347	6357
(b) Adjusted against income transferred to 3 above	63177	63377	63277	63477	63577
(c) Losses lapsed	63178	63378	63278	63478	63578
(d) Loss for the year transferred from 1(d) above	6319	6339	6329	6349	6359
(e) Foreign losses carried forward [6(a)(vii) minus 6(b) minus 6(c) plus 6(d)]	6318	6338	6328	6348	6358
7. Application for foreign tax credit Attached <input type="checkbox"/> Yes <input type="checkbox"/> No					
Documents and records maintained in support of foreign income declared					
8.	_____				
9.	_____				
10.	_____				
11.	_____				
12.	_____				
Signature _____					

¹ []
¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex-VIII read as follows:

Annex VIII
Tax Reductions, Credits and Averaging

Tax Year	2006	VIII
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Tax Reductions	Code	Amount (Rs.)	Amount (Rs.)
1. Taxpayers aged 65 years or more Date of Birth _____ dd/mm/yyyy		9213	_____	_____
2. Full time teacher or researcher		9212	_____	_____
3. Any other			_____	_____
(a) Specify _____			_____	_____
(b) Specify _____			_____	_____
(c) Specify _____			_____	_____
(d) Sub-Total [Add 3(a) to 3(c)]		9218	_____	_____
4. Sub-Total [Add 1 plus 2 plus 3(d)]		9219	_____	_____
Tax Credits				
	Gross		Admissible	
	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
5. Charitable donations Name & address of non-profit organization / institution to whom donation given		92211	_____	_____
_____		92212	_____	_____
_____		92213	_____	_____
Total		9221	_____	_____
6. Investment in shares Name & address of the company		92221	_____	_____
_____		92222	_____	_____
_____		92223	_____	_____
Total		9222	_____	_____
7. Contribution to an approved pension fund Name of approved pension fund in which contribution made		92231	_____	_____
_____		92232	_____	_____
Total		9223	_____	_____
8. Profit or share in rent or appreciation in value of house paid against loan obtained for construction or acquisition of a house Name & address of the person from whom loan obtained		92241	_____	_____
_____		92242	_____	_____
Total		9224	_____	_____
9. Any Other (specify) _____		9228	_____	_____
10. Total [Add 5 to 9]		9229	_____	_____
11. Amount of tax credit on total eligible amount		9232	_____	_____
12. Surrender of tax credit availed on investment in shares in the preceding tax year that have been disposed of during the current tax year (within twelve months)		9242	_____	_____
13. Sub-Total [11 minus 12]		9240	_____	_____
Tax Averaging				
14. On taxed share from Association of Persons included for rate purposes		9233	_____	_____
Foreign Tax Credit				
15. (a) On foreign source income Application attached <input type="checkbox"/>		9231	_____	_____
(b) Evidence of payment of foreign tax attached <input type="checkbox"/>			_____	_____
Total Tax Reduction, Credits and Averaging				
16. Transferred to the Return of Total Income [4 plus 13 plus 14 plus 15]		9249	_____	_____

Documents and records maintained in support of tax reductions, credits and averaging claimed

17. _____
18. _____
19. _____
20. _____
21. _____

Signature _____

¹[]
 Omitted by S.R.O. 785(1)/2007, dated 04.08.2007. The omitted Annex-IX read as follows:

Annex IX
Tax on Retirement benefits, Arrears of Salary and prior year(s)
Profit on Debt

Tax Year	2006	IX
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Amount (Rs.)	Code	Amount (Rs.)		
Calculation of Tax on Retirement Benefits elected to be taxed at average rate of tax of the preceding three tax years					
1. Notice to Commissioner	I, _____, the taxpayer, do elect for taxation of Retirement Benefits received during the current year at the Average rate of tax of the preceding three tax years				
	Signature _____				
2. Amount of payments on termination including redundancy or loss of employment and golden handshake		1183	_____		
	Tax Year	Taxable Income (Rs.)	Tax Payable (Rs.)		
3.	_____	_____	92041		
4.	_____	_____	92042		
5.	_____	_____	92043		
6. Total [Add 3 to 5]			92048		
7. Average rate of tax in the preceding three years		Total tax payable divided by total taxable income	92049		
8. Tax on amounts received from investment in National Savings Schemes including Defence Saving Certificates relating to prior years and elected to be taxed at the rate applicable as if such amounts had been received in the respective tax year(s)			9204		
Calculation of Tax on Retirement Benefits elected to be taxed at the rate applicable as if such amounts had been received in the respective tax year(s)					
9. Notice to Commissioner	I, _____, the taxpayer, do elect for taxation of Retirement Benefits received during the current year at the rates of tax that would have been applicable if such amounts had been received in the respective tax year(s)				
	Signature _____				
10. Arrears of salary		1100	_____		
11. Profit on debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years		5100	_____		
12. Total [10 plus 11]		9000	_____		
	Excluding Arrears etc.		Including Arrears etc.		
	Tax Year	Taxable Income (Rs.)	Tax Payable (Rs.)	Taxable Income (Rs.)	Tax Payable (Rs.)
13.	_____	_____	_____	_____	92051
14.	_____	_____	_____	_____	92052
15.	_____	_____	_____	_____	92053
16.	_____	_____	_____	_____	92054
17.	_____	_____	_____	_____	92055
18. Total [Add: 13 to 17]		(a) _____	(b) _____		92059
19. Tax on Arrears of Salary and Profit on Debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years					
	Difference of tax payable on taxable income including arrears etc. and tax payable on taxable income excluding arrears etc. [18(b) minus 18(a)]				9205
Total Tax on Retirement benefits, Arrears of Salary and Profit on Debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years					
20. Transferred to the Return of Total Income [8 plus 19]					9210

Signature _____

1 []

¹ Omitted by S.R.O. 680(I)/2007, dated 05.07.2007. The omitted Annex-X read as follows:

**Annex X
Tax Already Paid Including Adjustments**

Tax Year	2006	X
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC/Reg. No.	_____	

(CNIC for Individuals only & Reg. No for Companies only)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Advance Tax			
		Paid On	
1. First installment	Evidence of payment attached <input type="checkbox"/>	94611	_____
2. Second installment	Evidence of payment attached <input type="checkbox"/>	94612	_____
3. Third installment	Evidence of payment attached <input type="checkbox"/>	94613	_____
4. Fourth installment	Evidence of payment attached <input type="checkbox"/>	94614	_____
5. Sub-Total [Add 1 to 4]		9461	_____
Tax Collected/Deducted at Source			
(Other than tax collected/deducted on receipts/value of goods subject to final taxation)			
6. On import of goods	Evidence of payment attached <input type="checkbox"/>	9401	_____
7. From salary		9402	_____
8. On profit on debt	Evidence of payment attached <input type="checkbox"/>	9406	_____
Name and Branch of withholding agent	Certificate/Account No. etc.	Amount	
_____	_____	94061	_____
_____	_____	94062	_____
_____	_____	94063	_____
9. On payments received non-resident	Evidence of payment attached <input type="checkbox"/>	9416	_____
10. On payments for goods	Evidence of payment attached <input type="checkbox"/>	9418	_____
11. On realization of foreign property	Evidence of payment attached <input type="checkbox"/>	9421	_____
12. On rent of immovable property	Evidence of payment attached <input type="checkbox"/>	9433	_____
13. On withdrawal from pension fund	Evidence of payment attached <input type="checkbox"/>	9403	_____
14. On cash withdrawal from bank	Evidence of payment attached <input type="checkbox"/>	9449	_____
Name and Branch of bank	Account No. etc.	Amount	
_____	_____	94491	_____
_____	_____	94492	_____
_____	_____	94493	_____
15. On trading of shares at a Stock Exchange	Evidence of payment attached <input type="checkbox"/>	9447	_____
16. On financing of carry over trade	Evidence of payment attached <input type="checkbox"/>	9448	_____
17. With motor vehicle tax	Evidence of payment attached <input type="checkbox"/>	9440	_____
Registration No.	Engine / Serial No.	Amount	
_____	_____	94401	_____
_____	_____	94402	_____
_____	_____	94403	_____
18. With bill for electricity consumption	Evidence of payment attached <input type="checkbox"/>	9441	_____
Consumer No.	In the name of	Amount	
_____	_____	94411	_____
_____	_____	94412	_____
_____	_____	94413	_____
19. With telephone bills, mobile phone and pre-paid cards	Evidence of payment attached <input type="checkbox"/>	9442	_____
Number	In the name of	Amount	
_____	_____	94421	_____
_____	_____	94422	_____
_____	_____	94423	_____
20. Sub-Total [Add 6 to 19]		94424	_____
		9459	_____
Adjustment of Prior Year(s) Refunds Determined by Department			
To the extent adjustment is required against the current year's demand, if any			
21. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94981	_____
22. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94982	_____
23. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94983	_____
24. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94984	_____
25. Sub-total [Add 21 to 24]		9498	_____
Total Tax Already Paid including Adjustments			
26. Transferred to Return of Total Income [5 plus 20 plus 25]		9470	_____

Signature _____

¹ []
 1 Omitted by S.R.O. 680(1)/2007, dated 05.07.2007. The omitted Annex-XI read as follows:

Annex XI
Statement of Final Taxation
(As attachment to Return of Total Income)
 Applicable where a taxpayer has income subject to final taxation as well as income subject to normal taxation

Tax Year	2006	XI
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN *	_____	
CNIC/Reg. No.	_____	

(CNIC for Individuals only & Reg. No. for Companies only)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Details of Receipts / Value of goods subject to Final Taxation							
Items subject to different applicable tax rates for each nature of receipt etc should be stated separately							
Nature	Code	Receipts/Value Amount (Rs.)	Applicable Tax Rate Percentage %	Tax Payable/Due Amount (Rs.)	Code	Tax Deducted / collected / paid Amount (Rs.)	Evidence of Tax Deducted / Collected / Paid
1. Imports.	6401	_____	6.00%	_____	9401	_____	Attached <input type="checkbox"/>
	_____	_____	_____	_____	_____	_____	Attached <input type="checkbox"/>
2. Dividend	6404	_____	5.00%	_____	9404	_____	Attached <input type="checkbox"/>
	6405	_____	10.00%	_____	9405	_____	Attached <input type="checkbox"/>
	_____	_____	_____	_____	_____	_____	Attached <input type="checkbox"/>
3. Royalty/Fee for Technical Services	6414	_____	15.00%	_____	9414	_____	Attached <input type="checkbox"/>
	_____	_____	_____	_____	_____	_____	Attached <input type="checkbox"/>
4. Sale/Supply of Goods	6417	_____	1.50%	_____	9417	_____	Attached <input type="checkbox"/>
	6418	_____	3.50%	_____	9418	_____	Attached <input type="checkbox"/>
	_____	_____	_____	_____	_____	_____	Attached <input type="checkbox"/>
5. Execution of contracts.	6422	_____	6.00%	_____	9422	_____	Attached <input type="checkbox"/>
	_____	_____	_____	_____	_____	_____	Attached <input type="checkbox"/>
6. Exports, export related specified* services & exports indenting commission	6428	_____	0.75%	_____	9428	_____	Attached <input type="checkbox"/>
	6429	_____	1.00%	_____	9429	_____	Attached <input type="checkbox"/>
	6430	_____	1.25%	_____	9430	_____	Attached <input type="checkbox"/>
* Stitching, dyeing, printing, embroidery and washing	6451	_____	1.50%	_____	9451	_____	Attached <input type="checkbox"/>
7. Prizes and Winnings	6434	_____	10.00%	_____	9434	_____	Attached <input type="checkbox"/>
	6435	_____	20.00%	_____	9435	_____	Attached <input type="checkbox"/>
8. Brokerage and commission	6447	_____	5%	_____	9447	_____	Attached <input type="checkbox"/>
	6443	_____	5.00%	_____	9443	_____	Attached <input type="checkbox"/>
	6444	_____	10.00%	_____	9444	_____	Attached <input type="checkbox"/>
9. Goods Transport Vehicles	6440	_____	_____	_____	9440	_____	Attached <input type="checkbox"/>
10. Total	6459	_____	_____	_____	9459	_____	_____
11. Balance Tax	9300	_____	_____	(a) Refundable _____ (b) Payable _____	_____	_____	_____
12. Tax Paid with Statement	9471	_____	_____	_____	_____	_____	Attached <input type="checkbox"/>

Documents and records maintained in support of incomes subject to final taxation

- 13. _____
- 14. _____
- 15. _____
- 16. _____
- 17. _____

Signature _____

¹ []
¹ Omitted by S.R.O. 785(I)/2007, dated 04.08.2007. The omitted Annex-XII read as follows:

**Annex XII (For Companies)
 Key Information**

Tax Year	2006	XII
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Yes	No
1. Any change in method of valuation of stores, spares, loose tools and stock-in-trade	0001	<input type="checkbox"/>	<input type="checkbox"/>
2. Transactions with "associates" (both paid/received) Name, address, NTN	0002	Amount (Rs.)	
(a) _____	0003	_____	
(b) _____	0004	_____	
(c) _____	0005	_____	
(d) _____	0006	_____	
* Sales and purchases of goods and services, commission, discounts, brokerage, profit on debt (markup etc.), royalty, fee for technical services, etc.			
3. Change as compared to the preceding year in the:			
(a) Issued, subscribed and paid up capital, where applicable	0011	<input type="checkbox"/>	<input type="checkbox"/>
(b) Fund balances etc. (other than transfer of profit or loss), where applicable	0012	<input type="checkbox"/>	<input type="checkbox"/>
(c) Reserves (other than reserves of profit or loss)	0013	<input type="checkbox"/>	<input type="checkbox"/>
(d) Redeemable preference shares	0014	<input type="checkbox"/>	<input type="checkbox"/>
(e) Debentures (other than re-payment)	0015	<input type="checkbox"/>	<input type="checkbox"/>
(f) Long-term debts (other than re-payment)	0016	<input type="checkbox"/>	<input type="checkbox"/>
(g) Debts against assets subject to finance lease (other than re-payment)	0017	<input type="checkbox"/>	<input type="checkbox"/>
(h) Long-term deposits (other than re-payment)	0018	<input type="checkbox"/>	<input type="checkbox"/>
(i) Short-term debts etc. (other than re-payment and interest)	0019	<input type="checkbox"/>	<input type="checkbox"/>
(j) Intangible assets	0020	<input type="checkbox"/>	<input type="checkbox"/>
4. Whether any agreement or arrangement entered by the company during the tax year for issuance of shares under the "employee share scheme"?	0021	<input type="checkbox"/>	<input type="checkbox"/>
5. Whether any lease financing arrangements made during the tax year?	0022	<input type="checkbox"/>	<input type="checkbox"/>
6. (a) Whether any long-term or short-term debts (other than those borrowed from companies engaged in the business of banking, modaraba, leasing, investment, venture capital, financing etc.) borrowed during the tax year?	0023	<input type="checkbox"/>	<input type="checkbox"/>
(b) If yes, whether such debts carry profit on debt (interest / markup / profit / return on debt)?	0024	<input type="checkbox"/>	<input type="checkbox"/>
7. Whether long-term or short-term debts include any "foreign debts"?	0025	<input type="checkbox"/>	<input type="checkbox"/>
8. In case of foreign controlled resident company (other than a financial institution or a banking company) whether foreign debt to foreign equity ratio exceeded three to one at any time during the tax year?	0026	<input type="checkbox"/>	<input type="checkbox"/>
9. Whether any transaction made with an associate in violation of the Arm's length principle during the year?	0027	<input type="checkbox"/>	<input type="checkbox"/>
10. Additions in fixed assets during the tax year (Cost)	0028	_____	
11. Disposal of fixed assets during the tax year (Realizations on disposal)	0029	_____	
12. Whether additions in motor vehicles include passenger transport vehicles not plying for hire?	0030	<input type="checkbox"/>	<input type="checkbox"/>
13. Whether re-valuation of fixed assets made during the tax year?	0031	<input type="checkbox"/>	<input type="checkbox"/>
14. Whether disposal of fixed assets during the tax year include any fixed asset, which was subject to finance lease?	0032	<input type="checkbox"/>	<input type="checkbox"/>
15. Whether any non-business loans, advances or deposits given to:			
(a) The chief executive, director(s) or the shareholder(s) of the company or the trustee(s) of a trust?	0033	<input type="checkbox"/>	<input type="checkbox"/>
(b) Any other person?	0034	<input type="checkbox"/>	<input type="checkbox"/>
16. Whether any amount given to the landlord which is not adjustable against the rent of land or building?	0035	<input type="checkbox"/>	<input type="checkbox"/>

Applicable to
 Tax Year
 2006

Signature _____

2. Documents, etc. to be attached with the forms prescribed in this Schedule, wherever applicable.

- (1) in case of new taxpayer without National Tax Number, prescribed National tax Number application;
- (2) audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 (XLVII of 1984) or any other statute under which incorporated, registered, formed or constituted along-with auditors' and directors' reports thereon (applicable in case of companies only);
- (3) schedule of tax admissible depreciation, initial allowance and amortization including brought forward un-absorbed depreciation, initial allowance and amortization (applicable in case of companies only);
- (4) evidence of payment of Zakat;
- (5) evidence of personal expenditure on medical service;
- (6) evidence of payment of Workers Welfare Fund (deduction claimed);
- (7) evidence of payment of installments of advance tax;
- (8) certificate(s) of tax collected or deducted at source as prescribed under section 164 of the Income Tax Ordinance, 2001 or evidence of payment of such tax (both adjustable and final);
- (9) evidence of claim of adjustment of earlier years refund due against the tax payable of the current year;
- (10) evidence of payment of tax paid with return including Workers Welfare Fund; and
- (11) wealth statement (if last declared or assesses income is Rs. 500,000 or more).]

¹[Part VII

**Certificate of Collection or Deduction of Tax
(See rule 42)**

²[LIST

Section	On account of	Section	On account
148	Import of goods	153(1A)	Payments to a resident person or a PE of a non-resident on account of services rendered or

¹ Added by S.R.O. 641(I)/2005 dated 27.06.2005

² Substituted by S.R.O. 1062(I)/2007, dated 27.10.2007. The substituted Form and Table read as follows: "

S. No. _____ Original/Duplicate. _____ Date of issue _____

Certified that a sum of _____ Rupees _____ (Amount of tax collected/deducted in figures)
 _____ Rupees _____ (Amount in words)

on account of Income Tax has been collected/deducted from _____ (Name and address of the person from whom tax collected/deducted)

having National Tax Number _____ (if any) and holder of CNIC No. _____ (in case of an individual only)

on _____ (Date of collection/deduction)

Or during the period _____ From _____ To _____ (Period of collection/deduction)

under section * _____ (Specify section of the Income Tax Ordinance, 2001)

on account of * _____ (Specify nature)

vide _____ (Particulars of LC, Contract etc.)

on the value/amount of _____ Rupees _____ (Gross amount on which tax collected/deducted in figures)
 _____ Rupees _____ (Amount in words)

This is to further certify that the tax collected/deducted has been deposited in the Federal Government Account as per the following details:

Date of deposit.	SBP / NBP/ Treasury.	Branch/City.	Amount. (Rupees)	Challan /Treasury No.
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Company/office etc. collecting/deducting the tax:

Name _____ Address _____ Signature _____
 NTN (if any) _____ Name _____ Designation _____
 Date _____ Seal _____

*Section	On account of	*Section	On account of
148	Import of goods	153(3)(d)	Payment to a non-resident on account of any other contract for construction or services rendered
150	Dividend paid	153(3)(e)	Payments to a non-resident person on account of contract for advertisement services rendered by TV Satellite Channels
151(1)(a)	Profit on debt paid or credited to a resident person on schemes of National Savings	154(1)	Realization of proceeds of exports of goods
151(1)(b)	Profit on debt paid or credited to a resident person on an account or deposit with a banking company or a financial institution	154(2)	Realization of foreign indenting commission
151(1)(c)	Profit on debt paid or credited to a resident person on securities of Federal or Provincial Government or a local authority	154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc
151(1)(d)	Profit on debt paid or credited to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance, 1984, a body corporate formed by or under any law in force in Pakistan or a finance society	154(3A)	Export of goods by an industrial undertaking located in an export-processing zone
152(1)	Payment to a non-resident person on account of royalty or fee for technical services	154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)	155	Payment of rent of immovable property
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods	156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided	156A	Payment of commission on petroleum products of petrol pump operators
153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided	156B	Withdrawal from pension fund
153(3)(c)	Payment to a non-resident on account of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for supply of supervisory activities in relation to such project	232	Cash withdrawal
		233	Payment of brokerage or commission including indenting, advertising, yarn, insurance or travel agent
		233A(1)	On value of shared purchased or sold by a member of a stock exchange in lieu of its commission income
		233A(1)	On value of shares traded by a person (sold) through a member of a stock exchange
		233A(1)	On financing of carry over trade (Badia) in shares business
		234	Alongwith motor vehicle tax of motor vehicles
		235	Alongwith electricity consumption bills
		236	Telephone users including mobile phones & pre-paid cards"

			provided of stitching, dying, printing, embroidery, washing, sizing and weaving
149	Payment of Salary	154(1)	Realization of proceeds of exports of goods
150	Payment of dividend	154(2)	Realization of foreign indenting commission
151(1)(a)	Payment or credit of profit on debt to a resident person on schemes of National Savings	154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
151(1)(b)	Payment or credit of profit on debt to a resident person on an account or deposit with a banking company or a financial institution	154(3A)	Export of goods by an industrial undertaking located in an export processing zone
151(1)(c)	Payment or credit of profit on debt to a resident person on securities of Federal or Provincial Government or a local authority	154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
151(1)(d)	Payment or credit of profit on debt to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance, 1984, a body corporate formed by or under any law in force in Pakistan or a finance society	155	Payment of rent of immovable property
152(1)	Payment to a non-resident person on account of royalty or fee for technical services	156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
152(1A)(a)	Payment to a non-resident on account of execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for the supply of supervisory activities in relation to such project	156A	Payment of commission on petroleum products of petrol pump operators
152(1A)(b)	Payment to a non-resident on account of execution of any other contract for construction or services rendered relating thereto	156B	Withdrawal from pension fund
		231A	Cash withdrawal from a bank account

152(1A)(c)	Payments to a non-resident person on account of execution of a contract for advertisement services rendered by TV Satellite Channels	231B	Tax collected on sale of motor car by a manufacturer or authorized dealer.
		233	Payment of brokerage or commission
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)	233A(1)(a) And 233A(1)(b)	On value of shares purchased/sold by a member of a stock exchange in lieu of its commission income
		233A(1)(c)	On value of shares traded by a person (sold) through a member of a stock exchange
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods	233A(1)(d)	On financing of cfs (Badla) in shares business
		234	Alongwith motor vehicle tax of motor vehicles
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided	234A	Tax collected on the amount of gas bill of a CNG Station.
		235	Alongwith electricity consumption bills
153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided	236	Telephone users including mobile phones & pre-paid cards."

PART VIII
Annual Statement of Collection or Deduction of Income Tax
(Other than from Salary)
[See rule 44(1)]

Particulars of withholding agent/payer/collector:

Name _____ NTN _____
 Address _____

Statement for the year ending **30th June,**

S. No.	Name, address and NTN of the person from whom tax collected or deducted Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc.	Nature of payment etc.	Section under which tax collected or deducted (As detailed on back of this form)	Value / amount on which tax collectible or deductible during the year. (Rupees)	Amount of tax collected or deducted during the year. (Rupees)	Rate of tax collected or deducted. (Percentage)	Amount of tax deposited. (Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	_____ _____ NTN _____ CNIC _____ Consumer No./Reg. No. _____						
2.	_____ _____ NTN _____ CNIC _____ Consumer No./Reg. No. _____						
3.	_____ _____ NTN _____ CNIC _____ Consumer No./Reg. No. _____						
4.	_____ _____ NTN _____ CNIC _____ Consumer No./Reg. No. _____						
5.	_____ _____ NTN _____ CNIC _____ Consumer No./Reg. No. _____						

Verification

I, _____ (Name), holder of CNIC No. _____, in my capacity as _____ (Designation) and person responsible for collecting / deducting the tax, do hereby solemnly declare that to the best of my knowledge the information given in this statement is correct, complete and in accordance with the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002.

Dated: _____ (dd/mm/yyyy)

Signature _____

Total (Rupees) _____

Tax deposited as per 1st quarter statement _____

Tax deposited as per 2nd quarter statement _____

Tax deposited as per 3rd quarter statement _____

Tax deposited as per 4th quarter statement _____

Total (Rupees) _____

Please see filling instructions at back page.

Filing Instructions

- Use additional sheet(s) wherever necessary
- State amount excluding tax relating to earlier year deposited during the year and including tax deposited in following year relating to current year in column 8.
- This statement should be filled in the order of each person from whom tax has been collected or deducted and mentioning against it the details relating to tax collected or deducted under various section as illustrated below:

S.No.	Name, address and NTN of the person from whom tax collected or deducted <i>Where NTN is not available indicate NIC or Consular or Telephone or Registration No. etc.</i>	Nature of payment etc.	Section under which tax collected or deducted (to be detailed as per this form)	Value / amount on which tax collectible or deductible during the year (Rs/pees)	Amount of tax collected or deducted during the year (Rs/pees)	Rate of tax collected or deducted (Percentage)	Amount of tax deposited (Rs/pees)
1.	XYZ & Co, 24, North, Jinnah Avenue, Islamabad 18-01-1234567	Sale of goods	153(1)	275,865	9,655	3.50%	9,655
		Services	153(1)	12,650	633	5.00%	633
		Commission	233	35,000	3,500	10.00%	3,500
2.	ABC, H.No. 20, Street No. 10, Sector VI, Rawalpindi 02-01-2345678	Dividend	150	1,250	125	10.00%	125
		Profit on debt	151	6,230	623	10.00%	623
		Rent	155	320,000	16,000	5.00%	16,000

- Description of sections is as under:

Section	On account of
148	Import of goods
150	Dividend paid:
151(1)(a)	Profit on debt paid or credited to a resident person on schemes of National Savings
151(1)(b)	Profit on debt paid or credited to a resident person on account or deposit with a banking company or a financial institution
151(1)(c)	Profit on debt paid or credited to a resident person, a secretary of Federal or Provincial Government or a local authority
151(1)(d)	Profit on debt paid or credited to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance, 1984, a body corporate formed by or under any law in force in Pakistan or a finance society
152(1)	Payment to a non-resident person on account of royalty or fee for technical services
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided
153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided
153(3)(c)	Payment to a non-resident on account of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for supply of supervisory activities in relation to such project
153(3)(d)	Payment to a non-resident on account of any other contract for construction or services rendered

Section	On account of
153(3)(e)	Payments to a non-resident person on account of contract for advertisement services rendered by TV Satellite Channels
154(1)	Realization of proceeds of exports of goods
154(2)	Realization of foreign indenting commission
154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
154(3A)	Export of goods by an industrial undertaking located in an export processing zone
154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
155	Payment of rent of immovable property
156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
156A	Payment of commission on petroleum products of petrol pump operators
156B	Withdrawal from pension fund
232	Cash withdrawal
233	Payment of brokerage or commission including indenting, advertising, yarn, insurance or travel agent
233A(1)(a) and 233A(1)(b)	On value of shares purchased or sold by a member of a stock exchange in lieu of its commission income
233A(1)(c)	On value of shares traded by a person (sold) through a member of a stock exchange
233A(1)(d)	On financing of carry over trade (Bodie) in share business
234	Alongwith motor vehicle tax of motor vehicles
235	Alongwith electricity consumption bills
236	Telephone users including mobile phones & pre-paid cards

##

Part IX
Annual Statement of Deduction of Income Tax from Salary

[See rule 44(1)]

Page No. _____ of _____
Tax Year _____

A. Employer's Profile
M/N/P/T: _____
Region: _____

Employer Name _____
Flat No. _____

LTIN/TD : _____
Address : _____
Email : _____

B. Particulars of Employees and Details of Tax Deducted

Particulars of Employees		Employment Details										Tax Deductions								
Sl. No.	EMP ID	EMP Name	Employment Address	Pinning City	Designation	Grade/ Pay Band	No. of Months (10)	Full Time (11)	Part Time (12)	Employment Type (13)	Vehicle Use (14)	Official Vehicle (15)	Gross Salary (16)	Employer's Contribution (17)	Deduction of Income Tax (18)	Employment Type (19)	Employment Type (20)	Employment Type (21)	Employment Type (22)	
1																				
Total																				

(19) Accretion Type (20) Official Vehicle Usage (21) Official Vehicle Usage (22) Employer is required to obtain the Declaration of Income by Salary Payers (Pt 2), stating as to whether he has any other source of income or not. This column should be completed by sending '0' or 'N' The employee can mention the declaration on other source (if any) in Pt 2.


(1) Gross Salary, net of M, Allowances, Perquisites, etc. including value of Accommodation and dearness allowance, as defined in the Income Tax Ordinance 2001.

R = House Rent Paid, A = House Acquisition, O = Official Accommodation Provided

(15) Official Vehicle Usage (16) Four Wheel Drive, O = Official Car, Private Use

(21) Credit for tax on other source mentioned/accumulated in other vehicles tax, tax on profit as reported in 112 Form, subject to good administration by the Employer.

Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. I further certify that the amount of deductible salary indicated against each employee has been determined/ calculated keeping in view the provisions of the Income Tax Ordinance 2001 and Income Tax Rules, 2002.

 DECLARATION BY SALARIED PERSONS To be submitted to the Employer by the Employee				IT-3	
Employee's NTN	<input type="text"/>	Tax Year	<input type="text"/>		
Employee's CNIC	<input type="text"/>	Employee No.	<input type="text"/>		
Employee's Name	<input type="text"/>				
Designation	<input type="text"/>		Posting City	<input type="text"/>	
Department	<input type="text"/>		Section	<input type="text"/>	
Employer's NTN/FTN	<input type="text"/>	Name of Employer	<input type="text"/>		
<p>I, the undersigned whose particulars are given above, solemnly declare that:</p> <p><input type="checkbox"/> I do not have any source of income other than the salary paid by the above mentioned employer</p> <p><input type="checkbox"/> I also have source(s) of income other than the salary paid by the above mentioned employer, and undertake to file Income Tax Return under the Income Tax Ordinance 2001.</p> <p><input type="checkbox"/> I am liable to file Wealth Statement as my total income is Rs. 500,000 or more.</p> <p>Following Mobile(s), Motor Vehicle(s), Bank Account(s) are in my name and the Electricity and Telephone connections mentioned below are installed at my residence. Tax credit as per details given below may please be granted, for which evidences are attached:</p>					
		Mobile/Vehicle/Bank Account/Electricity Consumer/Phone/CNIC Numbers			
Sr.	Category	1st	2nd	3rd	Amount of Tax Credit Claimed
1	Mobile Phone Bill	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Motor Vehicle Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Cash Withdrawal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Profit on Debt	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Electricity Connections	Consumer Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	CNIC/NTN of Premises Owner	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Name of Premises Owner	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone Connections	Phone Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	CNIC/NTN of Premises Owner	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Name of Premises Owner	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Claim					<input type="text"/>
<p>Note 1) Attach more sheets if more than three (3) numbers are to be stated in any category</p> <p>2) For Government residences, write 99999-9999999-9 as CNIC of Owner</p>					
<p>I, hereby solemnly declare that all the information given above is correct and complete to the best of my knowledge.</p> <p>Date : <input type="text"/></p> <p style="text-align: right;">Signatures of Employee</p>					
To be Completed by the Employer					
<p>a) Declaration of the Employee regarding other source(s) of income will be recorded in Col-23 of Annual Employer Statement mentioned in the box given in front of this statement as Y or N. <input type="checkbox"/> Y=Yes, N=No</p> <p>b) Tax Credit as given in front of this statement has been given to the aforementioned employee, as Tax Credit within the Tax Period, after examining all the evidences provided which are found to be in accordance with the claim and Income Tax Ordinance 2001. An entry to this extent will be made in Col-21 of the Annual Employer Statement in front of Rs. <input type="text"/> Credit Given by Employer</p>					
<p>Date : <input type="text"/></p> <p style="text-align: right;">Authorized Signatures</p>					
<p>This Declaration is for Employer's record and should be maintained for at least 5-Years</p>					
<p><i>This form can be downloaded from FBR website www.fbr.gov.pk</i></p>					

Substituted by S.R.O. 997(I)/2008, dated 17.09.2008. The substituted "Part-IX" read as follows:

"PART IX
Annual Statement of Deduction of Income Tax from Salary
[See rule 44(1)]

A. Employer's Profile

Tax year: _____ Page No. _____

LTU, RTO _____

NTN/FTN: _____ Employee Name _____ Address: _____ (in block letters)

Telephone: _____ Fax: _____ Email _____

B. Particulars of Employees and details of Tax deducted

Serial	NTN	CNIC	Name of Employee	Chargeable Salary	Gross Tax	Teacher/ Researcher/ reduction in gross tax	Adjustment of tax withheld	Adjustment of tax credit admissible	Tax deducted and deposited by employer
1	2	3	4	5	6	7	8	9	10=(6-7-8-9)
				Total					

I, _____ holder of CNIC No. _____ in my capacity as Self/ Partner/ Member of Association of Persons / Principal Officer / Trustee / Representative as defined in section 172 of the Income Tax Ordinance, 2001, Income Tax Rules, 2002 do solemnly certify that the amount of chargeable salary indicated against each employee has been determined / calculated keeping in view the provisions of the Income Tax Ordinance 2001 and Income Tax Rules, 2002.

(The alternative in the verification, which is not applicable, should be scored out)

Date _____ (dd/mm/yyyy)]

Filing Instructions

1. Use additional sheets, wherever required
2. Serial number on page 3 to 8 of this form refers to the serial number of each employee given at page 2 of this form.
3. Column(s) left blank is/are considered as "Not Applicable" or "Zero" value, as the case may be.
4. This form can be modified by deleting the columns that are not applicable in case of any particular employer. However, the column number of the remaining columns should not be re-numbered.
5. The code numbers of various items referred to in this form are as under:

<ol style="list-style-type: none"> (a) Nature of employment code (more than one code can be used) <ul style="list-style-type: none"> 001 President of Pakistan 002 Provincial Governor 003 Judge of a Supreme Court of Pakistan 004 Retired judge of a Supreme Court of Pakistan 005 Widow of a judge of a Supreme Court of Pakistan 006 Judge of a High Court 007 Retired judge of a High Court 008 Widow of a judge of a High Court 009 Minister of Federal Government 010 Member/personnel of Armed Forces of Pakistan 011 Chief of Staff of Pakistan Armed Forces 012 Corps Commander 013 Member/Personnel of Territorial Forces 014 Personnel of National Service of Pakistan 015 Officer of the Pakistan Navy 016 Junior Commissioned Officer or Other Ranks 017 Families and dependents of "shaheeds" belonging to Pakistan Armed Forces or Civil Armed Forces of Pakistan 018 Pilot, flight engineer or navigator of Pakistan Army, Air Force or Navy, Civil Aviation Authority or a Pakistani Air Line 019 Public servant 020 Employee of an undertaking engaged in transport of passengers or carriage of goods 021 Full time teacher/researcher qualifying for reduction in tax 022 Civilian employee of the Federal Government including civilian paid from Defence Estimates 023 Rendering services outside Pakistan 024 Locally recruited in Pakistani Missions Abroad 025 Others 	<ol style="list-style-type: none"> (b) Motor vehicle usage code <ul style="list-style-type: none"> 001 Exclusively for business or office held use 002 Exclusively for private or personal use 003 Partly for business or office held use and partly for private and personal use (c) Type of accommodation or housing code <ul style="list-style-type: none"> 001 Un-furnished 002 Furnished (d) Location of accommodation or housing code <ul style="list-style-type: none"> 001 Metropolitan Corporation 002 Municipal Corporation 003 Cantonment Board 004 Islamabad Capital Territory 005 Others (e) Conveyance ownership code <ul style="list-style-type: none"> 001 Owned or hired by employer 002 Owned or hired by employee (f) Conveyance maintenance code <ul style="list-style-type: none"> 001 Owned or hired by employer 002 Owned or hired by employee (g) Conveyance usage code <ul style="list-style-type: none"> 001 Exclusively for business or office held use 002 Exclusively for private or personal use 003 Partly for business or office held use and partly for private and personal use
--	--

Employee's Profile							
Employee serial number	Name	Residential address	National tax number	National identity card number	Nature of employment Code (More than one code can be used)	Minimum of the basic time scale	Employment period (Months)
001	002	003	004	005	006	007	008

Employee serial number	Pay, wages or other remuneration						Perquisites						
	Pay, wages, special pay, dearness pay or other remuneration *1	Leave encashment preparatory to retirement	Gratuity			Amount	Usage code	Motor vehicle				Value of petrol as reduced by amount recovered from employee	
			Paid in Pakistan (Yes/No)	Recipient employee or regular employee/director (Yes/No)	Received by the employee first time from present or past employer (Yes/No)			Depreciation or rental and/or running and maintenance cost borne by the employer	Cost of acquiring the motor vehicle or value at the commencement of lease	Number of persons entitled to use the vehicle	Amount paid by the employer for use of motor vehicle provided		Value of motor vehicle as reduced by amount recovered from employee
001	009	010	011	012	013	014	015	016	017	018	019	020	021

*1 Including bonus, commission, ex-gratia, fee, honorarium, leave pay, overtime, payment in lieu of leave or work condition supplements

Employee serial number	Perquisites												
	Accommodation or housing (including self hiring etc.)						Utilities			Value of Medical treatment and / or hospitalization or reimbursement thereof in accordance with the terms of employment	Value of services of house keeper, driver, gardner, orderly or other domestic servant as reduced by amount recovered from employee	Value of special perquisites given outside Pakistan	Value of special perquisites given specifically to meet wholly and necessarily the performance of the duties
	Furnished / un-furnished code	Land area (Sq. Yds)	Covered area (Sq. Yds)	Location code	Annual value	Rent recovered from employee	Value of accommodation or housing as reduced by amount recovered from employee	Value of gas, water and electricity as reduced by amount recovered from employee	Value of telephone as reduced by amount recovered from employee				
001	022	023	024	025	026	027	028	029	030	031	032	033	034

Employee serial number	Perquisites				Allowances				Special * 4	Children education, compensatory, flying, submarine, ration, conservancy, sumptuary, superior judicial and transfer	Medical
	Value of rations in kind as reduced by amount recovered from employee	Value of free, concessional or subsidized passage, food, education of children, medical treatment, etc. provided	Markup on loan given by employer at nil or below the benchmark rate of profit after July 01, 2002	Value of any other perquisite as reduced by amount recovered from employee, including *2	Local		Foreign				
					Amount	Actual expenditure incurred on fare by the employee	Given once in two years for self and *3	Actual expenditure incurred on fare by the employee			
001	035	036	037	038	039	040	041	042	043	044	045

*2. Obligation of employee towards employer waived off by employer, obligation of employee towards another person paid by employer, property transferred by employer, services provided by employer, etc.

*3. Once in three years for the members of the house hold and dependents

*4. Specifically to meet expenses wholly and necessarily incurred in performance of the duties of an office or employment of profit or Paid by the Government for rendering services outside Pakistan

Employee serial number	Allowances							Payment or reimbursed of any expenditure of the employee other than those relating to performance of duties	Shares, issued under employee share scheme			
	Special additional	Rent (House / quarter)	Conveyance			Utilities (Electricity, water and gas)	Any other		Fair market value of shares issued	Consideration given by the employee for the shares itself and the grant of right or option to acquires shares		
			Ownership code	Maintenance code	Usage code						Actual expenditure incurred by the employee in the performance of duties of office held	Amount
001	046	047	048	049	050	051	052	053	054	055	056	057

Employee serial number	Profits in lieu or in addition to salary				Pension, annuity, etc.							Tax on chargeable income from salary borne / paid by the employer	Total gross salary
	Consideration for an agreement *5	Payment on termination (NOT OPTED FOR SEPARATE TAXATION) including redundancy or loss of employment and golden handshake	Contribution to a provident or any other fund by the employer	Payment from a provident or any other fund including Workers Profit Participation Fund	Continue to working and also receiving pension (Yes/No)	Pension	Annuity	Commutation of pension			Amount		
								Paid in Pakistan (Yes/No)	Recipient employee or regular employee director (Yes/No)	Received by the employee first time from present or past employer (Yes/No)			
001	058	059	060	061	062	063	064	065	066	067	068	069	070

*5. To enter into an employment relation; or any conditions or any change in the conditions of employment; or a restrictive covenant for past, present or prospective employment

Employee serial number	Exemptions										
	Pay, wages or other remuneration, including leave encashment preparatory to retirement and gratuity	Motor vehicle and/or Petrol and/or Conveyance or Petrol allowance	Accommodation or housing and/or Rent (house / quarter) allowance	Utilities and/or Utilities allowance	Medical treatment hospitalisation or reimbursement and/or Medical allowance	Special perquisite and/or Special allowance given out-side Pakistan or	Value of free, concessional or subsidized passage, food, education of children, medical treatment, etc.	Special perquisite and/or Special allowance given out-side Pakistan or specifically to meet wholly and necessarily the performance of duties	Travel or leave fare assistance	Special additional allowance	Children education, compensatory, flying, submarine, ration, conservancy, sumptuary, superior judicial and transfer
001	071	072	073	074	075	076	077	078	079	080	081

Employee serial number	Exemptions			Chargeable salary	Gross tax	Reduction in gross tax	Teacher / researcher reduction in gross tax	Net tax	Credit for tax collected alongwith telephone, mobile or motor vehicle tax claimed by employee and credit given by employer	Tax deducted or paid by the employer and deposited as required by section 149 of the Income Tax Ordinance, 2001	
	Profits in lieu of, or in addition to salary and/or Pension annuity etc.	Any other									Total
		Description	Amount								
001	082	083		084	085	086	087	088	089	090	091

Earlier it was substituted by S.R.O.821(I)/2007, dated 15.08.2007 which read as follows:

**"Part IX
Annual Statement of Deduction of Income Tax from Salary
[See rule 44(1)]"**

Employer's Profile											
Year ending on 30th June, _____		Zone/LTU/MTU Code _____		Circle Code _____		National Tax Number _____					
Name _____											(In block letters)
Address _____											(In block letters)
Telephone (i) _____		(ii) _____		Fax _____		E-mail _____					
Please mark <input checked="" type="checkbox"/> in the relevant box											
Status	Type of Pension Fund / Scheme	Type of Provident Fund / Scheme	Type of Gratuity Fund / Scheme	Type of Benevolent Fund / Scheme	Type of Superannuation Fund / Scheme						
Federal Government 001	Government 001	In which Provident Fund Act, 1925 applies 001	Recognized / approved under the Sixth Schedule to the Income Tax Ordinance, 2001 001	Central Employer Benevolent Fund 001	Recognized / approved under the Sixth Schedule to the Income Tax Ordinance, 2001 001						
Provincial Government 002	Any scheme applicable to all employees of the employer and approved by the CBR 002	Recognized / approved under the Sixth Schedule to the Income Tax Ordinance, 2001 002	Applicable to all employees of the employer and approved by the CBR 002	Under the Group Insurance Act, 1959 002	Any other 002						
Local Authority 003	Recognized / approved by the CBR for the purpose of clause (42) of Part I and 2nd Schedule to the Income Tax Ordinance, 2001 003	Any other 003	Any other 003	Any other 003	Any other 003						
Statutory body or Corporation 004	Any other 004										
Any other 005											
I, _____, holder of CNIC No. _____ in my capacity as Self / Member or Partner of Association of persons / Principal Officer / Trustee / Representative of the Taxpayer named above do hereby solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out)											
Date _____											Signature _____
(dd/mm/yyyy)											

Please see filling instructions at the back page.

Part X
Monthly Statement of Collection or Deduction of Income Tax
Section 165(2)
[See rule 44(2)]

Page No. ___ of ___
 Month _____
 Year _____
 LTURTO _____

Particulars of withholding agent/payer/collector

NTN/FTN _____
 Name of Withholding Agent _____
 Address : _____
 Telephone _____ Fax _____
 E-Mail _____
 (In block letters)

Details of payment etc. where tax has been collected/ deducted/ short deducted/ or not deducted/ at source

Sr.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Particulars of Payment Made				Particulars of Tax Paid			Reasons, if Tax Not Collected/ Deducted							
									(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)					
Tangayer/ Id.			Name			Date of Payment			Value/Amount of which tax collected/ or deducted	Rate of Tax (%)	Amount of Tax Collected or Deducted	Date of Tax Deposit	CPR Number	Exemption Certificate									
ID/ Chakrtnu Pharak Type Number			Address			Nature of Payment etc.	Payment Section Code	Year						Amount of Tax Deposited	Section of Law	Number	Date	Issuing Authority					
TOTAL																							

(2) Tangayer/ Id. N => NTN. C => CNIC. P => Passport No. (N/Y) for Non-Residents. T => Telephone/mobile Phone No.

I, _____ Holder of CNIC No. _____ in my capacity as Self/ Member or Partner of Association of Persons/ Principal Officer/ Trustee/ Representative of the Withholding Agent named above (tick the relevant) do hereby solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. I further certify that the amount of chargeable salary indicated against each employee has been determined / calculated, keeping in view the provisions of the Income Tax Ordinance 2001 and Income Tax Rules, 2002.

Date _____ (dd/mm/yyyy)

Signature

**DIRECT TAXES
WITHHOLDING TAXES
TAX RATE CARD - TAX YEAR 2008**

Nature of Payment	Payment Section Code	Description	Rate	Section
Imports	14801	148-Import of goods @ 6%	2%	148
	14802	148-Import of capital goods @ 1% (Clause 13G, 2nd Schedule)	1%	148
	14803	148-Import of scrap/stationery items @ 2% (Clause 13H, 2nd Schedule)	-	148
	14804	148-Import of Edibles @ 3% (Clause 13, 2nd Schedule)	3%	148
Salary	14901	149-Salary - Federal	As per Rates	149
	14902	149-Salary - Govt. Employees (Other than Federal)		149
	14903	149-Salary - Others		149
Dividend	15001	150-Dividend paid to public companies, insurance companies and resident companies	10%	150
	15002	150-Dividend paid to non-resident companies	7.50%	150
	15003	150-Dividend paid to others	7.50%	150
	15004	150-Dividend at reduced rate @ 7.5%	7.50%	150
Profit on Debt	15101	151(1)(a)-Profit on debt paid or credited to a resident person on schemes of National Savings and P.O Saving Accounts	10%	151(1)(a)
	15102	Profit on debt paid or credited to a resident person on account of deposit with a banking company or financial institution	10%	151(1)(b)
	15103	Profit on debt paid or credited to a resident person on securities of Federal or Provincial Government or a local authority	10%	151(1)(c)
	15104	Profit on debt paid or credited to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under Companies Ordinance, 1984, or a finance society	10%	151(1)(d)
Payments to Non-Resident	15201	Payment to non-resident person on account of royalty or fee for technical services	15%	152(1)
	15202	Payment to a non-resident on account of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for supply of supervisory activities in relation to such project (Div.II, Pt.III, 1st Sch.)	6%	152(1A)(a)
	15203	Pt.III, 1st Sch.)	6%	152(1A)(b)
	15204	Pt.III, 1st Sch.)	6%	152(1A)(c)
	15205	Payment to a non-resident person or any other account including profit on debt but excluding those covered U/s 152(3)	30%	152(2)
Payments of Goods and Services	15301	Payment to a resident person or a PE of a non-resident on account of sale of goods @ 1.5%	1.50%	153(1)(a)
	15302	Payment to a resident person or a PE of a non-resident on account of sale of goods @ 3.5%	3.50%	153(1)(a)
	15303	Payment to a resident person or a PE of a non-resident on account of services rendered or provided	-	153(1)(b)
	15304	Payment to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided	6%	153(1)(c)
	15305	Payment to a resident person or a PE of a non-resident on account of rendering of or providing of services of stitching, dyeing, printing, embroidery, washing, sizing and weaving	0.50%	153(1A)
Exports	15401	Realization of proceeds of exports of goods @ 1%, (Div. IV Pt. III, 1st Sch.)	1%	154(1)
	15402	Realization of proceeds of exports of goods @ 1%, (Div. IV, Pt. III, 1st Sch.)	1%	154(1)
	15403	Realization of proceeds of exports of goods @ 1%, (Div. IV, Pt. III, 1st Sch.)	1%	154(1)
	15404	Realization of proceeds of exports of goods @ 1%, (Div. IV, Pt. III, 1st Sch.)	1%	154(1)
	15405	Realization of indenting commission in foreign exchange on imports @ 5% (Div. IV, Pt. III, 1st Sch.)	5%	154(2)
	15406	Realization of indenting commission in foreign exchange on exports @ applicable to exports (Div. IV, Pt. III, 1st Sch.)	1%	154(2)
	15407	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc. (Div. IV, Pt. III, 1st Sch.)	1%	154(3)
	15408	Export of goods by an industrial undertaking located in an export processing zone (Div. IV, Pt. III, 1st Sch.)	1%	154(3A)
	15409	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001	1%	154(3B)
Property Income	15501	Payment of rent of immovable property	Various slab rates	slab rates
	15601	Payment of prize on prize bond @ 10%	10%	156
Prizes & Winnings	15602	Payment of winnings from a raffle, lottery, cross-word puzzle or quiz, and prize offered by companies for promotion of sale @ 20%	20%	156
	15603	Payment of commission on petroleum products of petrol pump operators @ 10%	10%	156A
	15604	Withdrawal from pension fund as per section 12(6)	Average Rate of Tax of preceding 03 Years	156B
Cash Withdrawal	23101	Cash withdrawal from banks	0.30%	231A
	23102	Purchase of Motor Cars	Slab Rates Div III Part IV first schedule	231(B)
Brokerage and Commission	23301	Payment of brokerage or commission @ 10%	10%	233
	23302	Payment of commission (advertising agents) @ 5%	5%	233
Stock Exchange	23303	On value of shares purchased or sold by a member of a stock exchange in lieu of its commission income @ 0.01%	0.01%	233A(1)(a)/(b)
	23304	On value of shares traded by a person through a member of a stock exchange @ 0.01%	0.01%	233A(1)(c)
	23305	On financing of CFS (badia) in shares business @ 10%	10%	233A(1)(d)
Transport Business	23401	Alongwith motor vehicle tax - Goods Transport Vehicles as per Division III Part-IV of First Schedule	Slab Rates	234
	23402	Alongwith motor vehicle tax - Passenger Transport Vehicles as per Division III Part-IV of First Schedule		234
	23403	Alongwith motor vehicle tax - Other Private Vehicles as per Division III Part-IV of First Schedule		234
CNG Stations	23405	CNG Station	4%	234(A)
	23501	Alongwith electricity consumption bills Div IV Part IV of first schedule	Slab Rates	10%
Electricity Consumption	23601	Telephone subscribers (other than Mobile Phone subscribers) one thousand	10%	236
	23602	Mobile phone subscribers including pre-paid card users	10%	236

** Substituted by SRO 998(I)/2008, dated 17.09.2008. The substituted "Part X" read as follows:

**"Part X
Monthly Statement of Collection or Deduction of Income Taxes under section 165 (2)
[See rule 44(2)]"**

Monthly Statement of Collection or Deduction of Income Tax									
[See rule 44(2)]									
Particulars of withholding agent/payer/collector:									
Name									NTN
Address									Statement for the month ending (dd/mm/yyyy)

PART I - Details of payment etc. where tax has been collected or deducted at source												
S. No.	Name, address and NTN of the person from whom tax collected or deducted Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc.			Nature of payment etc.	Section under which tax collected or deducted	Date of Payment (dd/mm/yyyy)	Value / amount on which tax collected or deducted. (Rupees)	Rate of tax collected or deducted. (Percentage)	Amount of tax collected or deducted. (Rupees)	Amount of tax deposited. (Rupees)	Date of Deposit (dd/mm/yyyy)	CPRM Number
				(As detailed on back of this form)								
(1)	(2)			(3)	(4)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	NTN	CNIC	Consumer/Reg No.									
2.	NTN	CNIC	Consumer/Reg No.									
3.	NTN	CNIC	Consumer/Reg No.									
4.	NTN	CNIC	Consumer/Reg No.									
5.	NTN	CNIC	Consumer/Reg No.									
6.	NTN	CNIC	Consumer/Reg No.									
7.	NTN	CNIC	Consumer/Reg No.									

Total
(Rupees)

PART II - Details of payment etc. where no tax has been collected or deducted, owing to provision of law or having exemption certificate etc.

S. No.	Name, address and NTN of the person from whom tax collected or deducted Where NTN is not available indicate CNIC or Electricity Consumer or Telephone or Vehicle Registration No. etc.			Nature of payment etc.	Section under which tax collected or deducted	Date of Payment (dd/mm/yyyy)	Value / amount on which tax collectible or deductible. (Rupees)	Reasons for Non-collection or non-deduction (Indicate relevant provision of law or complete reference of exemption certificate etc. I.e. number, date and issued by)
	(As detailed on back of this form)							
(1)	(2)	(3)	(4)	(3)	(4)	(4)	(5)	(6)
1.								
	NTN	CNIC	Consumer/Reg No.					
2.								
	NTN	CNIC	Consumer/Reg No.					
3.								
	NTN	CNIC	Consumer/Reg No.					
4.								
	NTN	CNIC	Consumer/Reg No.					
5.								
	NTN	CNIC	Consumer/Reg No.					

Note: In case of employees whose chargeable income is below the maximum amount that is not chargeable to tax and suppliers, persons rendering or providing services, contractors whose annual payments are below the threshold (presently Rs. 25,000, Rs. 10,

Verification

I, _____ (Name)
holder of CNIC _____ in my capacity _____
No. _____ as _____ (Designation)
and person responsible for collecting / deducting the tax, do hereby solemnly declare that to the best of my knowledge the information given in this statement is correct, complete and in accordance with the Income Tax Ordinance, 2001 and the Income Tax R

Dated: _____
(dd/mm/yyyy) Signature _____

Acknowledgment

Inward No. _____

Date (dd/mm/yyyy) _____ Name & signature of receiving official _____

Seal

List-A – Nature of Payments

4. Description of sections is as under:

Section	On account of
148	Import of goods
149	Payment of Salary
150	Payment of dividend

Section	On account of
153(1A)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided of stitching, dying, printing, embroidery, washing, sizing and weaving
154(1)	Realization of proceeds of exports of goods

151(1)(a)	Payment or credit of profit on debt to a resident person on schemes of National Savings	154(2)	Realization of foreign indenting commission
151(1)(b)	Payment or credit of profit on debt to a resident person on an account or deposit with a banking company or a financial institution	154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.
151(1)(c)	Payment or credit of profit on debt to a resident person on securities of Federal or Provincial Government or a local authority	154(3A)	Export of goods by an industrial undertaking located in an export processing zone
151(1)(d)	Payment or credit of profit on debt to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under the Companies Ordinance, 1984, a body corporate formed by or under any law in force in Pakistan or a finance society	154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001
152(1)	Payment to a non-resident person on account of royalty or fee for technical services	155	Payment of rent of immovable property
152(1A)(a)	Payment to a non-resident on account of execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for the supply of supervisory activities in relation to such project	156	Payment of prize on a prize bond or winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale
152(1A)(b)	Payment to a non-resident on account of execution of any other contract for construction or services rendered relating thereto	156A	Payment of commission on petroleum products of petrol pump operators
152(1A)(c)	Payments to a non-resident person on account of execution of a contract for advertisement services rendered by TV Satellite Channels	156B	Withdrawal from pension fund
152(2)	Payment to a non-resident person on any other account including profit on debt but excluding those covered under section 153(3)	231A	Cash withdrawal from a bank account
153(1)(a)	Payments to a resident person or a PE of a non-resident on account of sale of goods	231B	Tax collected on sale of motor car by manufacturer or authorized dealer.
153(1)(b)	Payments to a resident person or a PE of a non-resident on account of services rendered or provided	233	Payment of brokerage or commission including indenting, advertising, yarn, insurance or travel agent
153(1)(c)	Payments to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided	233A(1)(a) and 233A(1)(b)	On value of shares purchased or sold by a member of a stock exchange in lieu of its commission income
		233A(1)(c)	On value of shares traded by a person (sold) through a member of a stock exchange
		233A(1)(d)	On financing of carry over trade (Badla) in shares business
		234	Alongwith motor vehicle tax of motor vehicles
		234A	Tax collected on the amount of gas bills of a CNG Station.
		235	Alongwith electricity consumption bills
		236	Telephone users including mobile phones & pre-paid cards]

Earlier "Part X" was substituted by SRO 946(I)/2007, dated 12.09.2007. August, 2006."

Part XI
Statement of Deduction of Income Tax from Payment of Contributions to
An Approved Superannuation Fund
[See rule 45]

Particulars of withholding agent/payer/collector

Name _____
 Address _____

NTN _____

S. No.	Name, address and National Tax Number of the employee	The period for which the employer has contributed to the superannuation fund	The amount of contributions re-paid		The average of deduction of Income Tax during the preceding three years	Amount of Income Tax deducted on re-payment	Date of deposit of Income Tax in Government Treasury (dd/mm/yyyy)	Treasury Challan Number
			Principal	Interest				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Verification

I, _____ (Name), holder of CNIC No. _____, in my capacity as _____ (Designation) and person responsible for deducting the tax, do hereby solemnly declare that to the best of my knowledge the information given in this statement is correct, complete and in accordance with the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002.

Dated: _____ (dd/mm/yyyy)

Use additional sheet, if necessary

Signature _____

¹[Part-XII**Statement regarding transfer of property**

- 1) The following monthly statement shall be filed by every person responsible to register or attest the transfer or right to use of immovable property ²[], located in urban area, if it is;
- a) measuring at least 500 sq. yards or one kanal, whichever is less; or
 - b) a residential flat with covered area measuring 1500 sq. feet and above; or
 - c) a commercial property of any size;

¹ Inserted by SRO 669(I)/2006 dated 28th June, 2006

² The brackets and words "(other than agricultural land)" omitted by S.R.O. 1121(I)/2006, dated 06.11.2006.

**Statement regarding transfer of properties-
for the month of 200....**

S.No.	Name and address of the buyer	* National Tax Number of buyer	Name of the seller	Address of the seller
(1)	(2)	(3)	(4)	(5)

National Tax Number of the seller	Full particulars and location of property	Value of the property as per deed of registration	Date of Registration
(6)	(7)	(8)	(9)

* CNIC number, in case NTN is not available.

"I-----hereby certify that the above statement contains complete information regarding attestation/registration of properties, located in urban area ¹[], measuring at least five hundred sq. yards or one kanal, residential flats with covered areas measuring 1500 sq. feet and above, and commercial properties for the month of _____200____.

Name and Designation _____
Address _____
(Seal)

Signature _____
Date _____

- 2) For the purpose of this statement "urban area" means area falling within the limits of :-
- i) the Islamabad capital territory;
 - ii) a cantonment board; or
 - iii) a municipal body;
 - iv) in case of Karachi up to 40 kilometers from the outer limit of municipal or cantonment limits;

¹ The brackets and words "(other than agricultural land)" omitted by S.R.O. 1121(I)/2006, dated 06.11.2006.

- v) in case of Lahore and Faisalabad up to 30 kilometers from the outer limit of municipal or cantonment limits;
- vi) in other cases up to 10 kilometers from the outer limits of municipal bodies or cantonment boards; and
- vii) includes areas defined as such in the Urban Immoveable Property Tax Act 1958 (WP Act V of 1958) and such areas as the ¹[Federal Board of Revenue] may, for time to time, by notification in the Official Gazette specify.
- 3) The statement referred to in sub-rule (1) shall be furnished on or before 10th of each month regarding properties registered or attested during the preceding month,]

²[Part-XIII

Statement regarding sale of motor vehicles

- 1) Every manufacturer, dealer of motor vehicle, registration authority, bank, or leasing company, shall furnish a statement regarding sale or lease of motor vehicles, on monthly basis to the Commissioner or any officer appointed on his behalf as under, namely;

Statement for sale of motor vehicles

For the month of _____ 20_____

S.No	Name and Address of Purchaser/ Lessee	NTN/CNIC of Purchaser/ Lessee	Registration Number of the Motor Vehicle	Motor Vehicle Make / Model / Engine Capacity	Year of Manufacture	Date of First Registration of the vehicle in Pakistan	Registered Capacity / Laden Weight of the Vehicle	Exfactory Price of Motor Vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

¹ The words "Central Board of Revenue" substituted by the Finance Act, 2007.

² Part XIII added by SRO 669(I)/2006 dated 28-06-2006

* This form can be modified by omitting the columns that are not applicable.

"I _____ certify that the above statement contains complete information regarding sale or lease of motor vehicles during the month of ____20____.

Name _____ and Signature _____
Designation _____

Address _____ Date _____
(Seal)

2) The statement referred to in sub-rule (1) shall be furnished on or before 10th of each month regarding sale or lease of motor vehicles during the preceding month.]

Annex-I (continued)

Particulars		Amount		Code	Taxable
7.	Any amount chargeable to tax for shares issued under an employee share scheme	Gross			
		Exempt*			
8.	Tax paid by the employer on chargeable income from salary	Gross			
		Exempt*			
9.	Sub-total (Add 1 to 8)	Gross			
		Exempt*			
10. If taxable income at sub-total exceeds Rs. 600,000					
(a) Add: Exemption claimed in respect of rent and conveyance allowance					
(b) Add: Difference in valuation and exemption of perquisites (motor vehicle, accommodation or housing and leave fare assistance) as applicable to employees with salary exceeding Rs. 600,000 at sub-total (B) above					
11. Total income from Salary [9 + 10(a) + 10(b)]					
12. Tax deducted u/s 149					
<p>13. Employer's Verification</p> <p>I, the undersigned, declare on solemn affirmation that to the best of my knowledge and belief:</p> <p>a) the information/particulars given in this Certificate are correct, true and complete;</p> <p>b) no amount other than the above-stated amounts, was paid to the employee during the tax year for which the Certificate is furnished;</p> <p>c) all perquisites provided to the employee have been mentioned correctly;</p> <p>The amount of Rs. [] have been deducted under section 149 of the Income Tax Ordinance, 2001 was duly deposited in Federal Government account as per rules.</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">Applicable to</p> <p>I am competent to issue this Certificate and verify it in my capacity as _____ (Designation) Signature: _____</p> <p>Date: [] - [] - 2 0 0 [] Name: _____</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">Tax Year 2003</p>					

Notes:

- * Calculate exemptions and value of perquisites initially as applicable, where the taxable income does not exceed Rs. 600,000.
- Including bonus, commission, deferred pay, fees, gratuity, honorarium, leave pay, overtime, payment in lieu of leave, reward, special pay or work condition supplements
 - Including accommodation or housing, difference in profit or loss obtained from employer at Nil or below the benchmark rate, fair market value of property transferred or services provided, insurance payable by employer, leave fare assistance, medical or ho
 - Including a compensatory, computer, conveyance, cost of living, dearness, education, entertainment, flying, instruction, medical, orderly, non-practicing, personal, personal staff subsidy, rations (in lieu of), rent, research, qualification, senior post,
 - Other than expenditure incurred on behalf of the employer in the performance of the employee's duties of employment
 - As consideration for a person's agreement to enter into an employment relationship; as consideration for an employee's agreement to any conditions of employment or any changes to the employee's conditions of employment; on termination of employment, whet

**CERTIFICATE OF DEDUCTION OF TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARY"
UNDER SECTION 164 OF THE**

INCOME TAX ORDINANCE, 2001

FOR THE PERIOD _____ 200__ TO 200__

Tax Year _____

National Tax Number _____

Designation _____

Address _____

PART-I

1.	Salary/Wages	_____
2.	Special pay	_____
3.	Pension	_____
4.	Gratuity/Annuity	_____
5.	Leave encashment	_____
6.	Honorarium/ Reward	_____
7.	Fees/ Commission	_____
8.	Bonus	_____
9.	Compensatory allowance	_____
10.	Dearness allowance	_____
11.	House rent allowance	_____
12.	Conveyance allowance	_____
13.	Entertainment allowance	_____
14.	Medical allowance	_____
15.	Any other allowance(s)	_____
	Total	_____

PART-II

Remuneration paid for domestic and personal services provided to the employee which is taxable under the relevant rules. _____

Rent free unfurnished accommodation which is taxable under the relevant rules. _____

Rent free furnished accommodation which is taxable under relevant rules _____

Accommodation hired by employee with rent payable by employer which is taxable under the relevant rules _____

Accommodation provided at a concessional rate which is taxable under the relevant rules. _____

Annex-II (continued)

Utilities, such as gas, electricity, water which is taxable under the relevant rules.	_____
Medical, hospitalization fees expenses paid which is taxable under the relevant rules.	_____
Conveyance provided exclusively for personal or private use which is taxable under the relevant rules	_____
.	
Conveyance used partly for personal and partly for business purposes which is taxable under relevant rules	_____
.	
Value of free or concessional passage provided by the employer which is taxable under the relevant rules	_____
.	
Food, free or at concessional rate which is taxable under the relevant rules	_____
.	
Any other benefit or perquisite which is taxable under the relevant rules	_____
.	
Employer's contribution to recognized provident fund which is taxable under the relevant rules	_____
.	
Employer's contribution to recognised provident/ superannuation fund which is taxable under the relevant rules	_____
.	
Value of any benefit or annuity provided by the employer free of cost or at a concessional rate or any other sum which is taxable under the relevant rules	_____
.	
Total	_____
Total of Part-I and II	_____
Taxable income	_____
Tax payable	_____
Tax deducted and deposited	_____

Certified that an amount of Rs. _____ has been deducted under sub-section _____ of Section _____ of the Income Tax Ordinance, 2001 from the income chargeable under the head "Salary" paid to the above named employee during the financial year ending _____ and per details given above.

Date _____
 Address of the Employer _____

 National Tax Number _____

Signature _____
 Name of the Employer _____
 Name of person responsible for paying salary (if not employer) _____

Annex-III

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 FOR COMPANIES	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">Tax Year</td> <td style="width:30%; text-align: center;">2005 R1</td> </tr> <tr> <td>LTU/RTO/MTU/Zone Code</td> <td>_____</td> </tr> <tr> <td>Circle Code</td> <td>_____</td> </tr> <tr> <td>NTN *</td> <td>_____</td> </tr> <tr> <td>Registration No.</td> <td>_____</td> </tr> <tr> <td>Date of Registration</td> <td>_____</td> </tr> </table>	Tax Year	2005 R1	LTU/RTO/MTU/Zone Code	_____	Circle Code	_____	NTN *	_____	Registration No.	_____	Date of Registration	_____
Tax Year	2005 R1												
LTU/RTO/MTU/Zone Code	_____												
Circle Code	_____												
NTN *	_____												
Registration No.	_____												
Date of Registration	_____												
Original for the Department / Duplicate for the Taxpayer (Please mark ✓ in the relevant box/Use additional sheets where necessary)													
* In case of a new taxpayer without NTN, please attach prescribed NTN application <input type="checkbox"/>													
Taxpayer's (Company) Profile													
1. Year Ending On _____ (dd/mm/yyyy)													
2. Name (In Block Letters) _____													
3. Registered Office (a) Address _____													
(b) Telephone (i) _____ (ii) _____ (c) Fax _____													
(d) E-Mail _____													
4. Principal Office / Head Office / Correspondence (a) Address _____													
(b) Telephone (i) _____ (ii) _____ (c) Fax _____													
(d) E-Mail _____													
5. Type (See code descriptions at back) (a) Of Company	<input type="checkbox"/> 10 <input type="checkbox"/> 20 <input type="checkbox"/> 30 <input type="checkbox"/> 40 <input type="checkbox"/> 51 <input type="checkbox"/> 52 <input type="checkbox"/> 61 <input type="checkbox"/> 62 <input type="checkbox"/> 63 <input type="checkbox"/> 64 <input type="checkbox"/> 65 <input type="checkbox"/> 70 <input type="checkbox"/> 80 <input type="checkbox"/> 90												
(b) Public/Private	<input type="checkbox"/> 001 <input type="checkbox"/> 002 <input type="checkbox"/> 003 <input type="checkbox"/> 005 <input type="checkbox"/> 009												
(c) Banking/Non-Banking Financial Institution/Others	<input type="checkbox"/> 0001 <input type="checkbox"/> 0002 <input type="checkbox"/> 0005 <input type="checkbox"/> 0009												
6. Residential Status (a)	<input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident												
(b) Foreign controlled res. or part	<input type="checkbox"/> Yes <input type="checkbox"/> No												
(c) If non-resident: (i) Country of incorporation/formation/control and management _____													
(ii) Permanent Establishment in Pakistan <input type="checkbox"/> Yes <input type="checkbox"/> No													
(iii) Name of representative _____													
(iv) Address of representative _____													
7. Contact Person's (a) Name _____													
(b) Designation _____ (c) Telephone _____													
8. Authorised Representative, if any (a) Name _____													
(b) Status _____ (c) Telephone _____													

Applicable For the Tax Year 2005

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Computation of Taxable Income			
9. Income/(Loss) from Business * OR	As per Annex IIB attached <input type="checkbox"/>		
	As per Annex IIB & IID attached <input type="checkbox"/>	3999	
10. Share from AOP * (a) Un-taxed	As per Annex III attached <input type="checkbox"/>	31203	
(b) Taxed (for rate purpose only)	As per Annex III attached <input type="checkbox"/>	31204	
11. Income/(Loss) from Property *	As per Annex IV attached <input type="checkbox"/>	2999	
12. Capital Gains *	As per Annex V attached <input type="checkbox"/>	4999	
13. Income/(Loss) from Other Sources *	As per Annex VI attached <input type="checkbox"/>	5999	
14. Foreign Income	As per Annex VII attached <input type="checkbox"/>	6349	
15. Total Income/(Loss) [Add 9 to 14]		9099	
16. (a) Zakat paid under the Zakat and Ushr Ordinance, 1980		9121	
(b) Workers Welfare Fund		9122	
(c) Workers Profit Participation Fund		9123	
(d) Sub-Total [Add 16(a) to 16(c)]		9139	
17. Taxable Income/(Loss) [15 minus 16(d)]		9199	

* Excluding foreign income separately disclosed at S. No. 14 Continued P/2

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpinc@cbr.gov.pk

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Computation of Tax			
18. (a) Gross Tax at the rate of _____	9200	9201	_____
(b) Tax Reductions, Credits & Averaging As per Annex VIII attached <input type="checkbox"/>	9249	9249	_____
(c) Net Tax [18(a) minus 18(b)]	9250	9250	_____
19. (a) Turnover (Business only)			
(i) Not-subject to Final Taxation	31019	31019	_____
(ii) Subject to Final Taxation	31018	31018	_____
(iii) Total [Add 19(a)(i) and 19(a)(ii)]	3101	3101	_____
(b) Minimum Tax [0.50% of 19(a)(iii)]	9203	9203	_____
(c) Tax Reduction or Exemption from Minimum Tax State relevant provision of law _____	9218	9218	_____
(d) Balance Minimum Tax [19(b) minus 19(c)]	9220	9220	_____
(e) (i) Net Tax [As per 18(c)]	9250	9250	_____
(ii) Final Tax on Business Turnover as per Annex XI	6598	6598	_____
(iii) Total Tax [Add 19(e)(i) & 19(e)(ii)]	9260	9260	_____
(f) Net Minimum Tax [19(d) minus 19(e)(iii), if 19(d) is greater than 19(e)(iii), else Nil]	9270	9270	_____
20. Total [18(c) plus 19(f)]	9299	9299	_____
21. Tax Already Paid including Adjustments Available for Refund <input type="checkbox"/>	9297	9297	_____
22. Balance Tax [20 minus 21] (b) Payable	9299	9299	_____
23. Tax Paid With Return Evidence of payment attached <input type="checkbox"/>	9471	9471	_____
24. Workers Welfare Fund Paid With Return Evidence of payment attached <input type="checkbox"/>	9308	9308	_____
Income claimed to be Exempt and included in Total Income			
Nature of Income	Amount (Rs)	Amount (Rs)	
25. _____	6101	6101	_____
26. _____	6102	6102	_____
27. _____	6103	6103	_____
28. _____	6104	6104	_____
29. Total [Add 25 to 28]	6192	6192	_____
Other Documents			
30. Income subject to final taxation, if any.		As per Annex XI attached	<input type="checkbox"/>
31. Key information		As per Annex XII attached	<input type="checkbox"/>
32. Audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 or any other statute under which incorporated, registered, formed or constituted with auditors' and directors' reports thereon.		Attached	<input type="checkbox"/>
Verification			
I, _____, holder of CNIC No. _____ in my capacity as Principal Officer / Trustee / Representative* of the Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.			
(The alternative in the verification, which is not applicable, should be scored out)*			
* As defined in section 172 of the Income Tax Ordinance, 2001			
Date (dd/mm/yyyy) _____	Signature _____		
ACKNOWLEDGMENT			
Inward No. _____	Name & signature of receiving official _____		
Date (dd/mm/yyyy) _____			Seal.
For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk			

Description of Type of Company Codes etc.	
Type of Company Codes	Codes
Company formed and registered under the Companies Ordinance, 1984 (XLVII of 1984) or any other law repealed there under	10
Body corporate formed by or under any law in force in Pakistan	20
Modaraba as defined in the Modaraba Companies and Modarabas (Floatation and Control) Ordinance, 1980 (XXXI of 1980)	30
Body incorporated by or under the law of a country out-side Pakistan relating to incorporation of companies	40
Trust (Other than a unit trust)	51
Unit Trust	52
Co-operative Society (Other than a Finance Society) registered under the Co-operative Societies Act, 1925 (Sind Act VII of 1925)	61
Co-operative Society (Other than a Finance Society) registered under any other law for the time being in force	62
Finance Society registered under the Co-operative Societies Act, 1925 (Sind Act VII of 1925)	63
Finance Society registered under any other law for the time being in force	64
Any other society (other than Co-operative or Finance) established or constituted by or under any law for the time being in force	65
Foreign Association, whether incorporated or not, declared by CBR to be a company	70
Provincial Government	80
Local authority in Pakistan	90
Public Company Codes	
A company in which not less than 50% shares are held by the Federal Government	001
A company whose shares are traded on a recognized stock exchange in Pakistan and remained listed at the end of the tax year	002
Unit trust whose units are widely available to the public	003
Any other trust as defined in the Trusts Act, 1882	004
A company in which shares are held by a foreign Government or a foreign company owned by a foreign Government	005
Private Company Code	
A Company which is not a public company	009
Banking Company Codes	
As defined in the Banking Companies Ordinance, 1962	0001
A body corporate which transacts the business of banking in Pakistan	0002
Non-banking financial institution Code	
A company which is not a banking company	0005
Others	
A company which is neither a banking company nor a non-banking financial institution	0009

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

¹[PART - II

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 FOR NON-SALARIED INDIVIDUAL AND ASSOCIATION OF PERSONS		Tax Year 2005 R2
Original for the Department / Duplicate for the Taxpayer (Please mark ✓ in the relevant box/Use additional sheets where necessary)		LTU/RTO/MTU/Zone Code _____
<small>* In case of a new taxpayer without NTN, please attach prescribed NTN application <input type="checkbox"/></small>		Circle Code _____
		NTN * _____
		CNIC _____
Taxpayer's (Individual/Association of Persons) Profile		
1. Year Ending On _____ (dd/mm/yyyy)	2. Status <input type="checkbox"/> IND <input type="checkbox"/> AOP	
3. Name** (In Block Letters) _____		
4. Address _____ <small>(In case of an individual his/her residential address)</small>		
5. Telephone (i) _____ (ii) _____ (iii) Fax _____		
<small>** In case of an individual - His/her name in full AND in case of an association of persons - Name and style of the association of persons</small>		
Particulars Code Amount (Rs.) Amount (Rs.)		
Computation of Taxable Income		
6. Income/(Loss) from Business	As per Form IIA attached <input type="checkbox"/>	3979
7. Share from AOP (a) Un-taxable	As per Annex III attached <input type="checkbox"/>	123
(b) Taxable	As per Annex III attached <input type="checkbox"/>	124
8. Income/(Loss) from Property	As per Annex IV attached <input type="checkbox"/>	2959
9. Capital Gains	As per Annex V attached <input type="checkbox"/>	4999
10. Income/(Loss) from Other Sources	As per Annex VI attached <input type="checkbox"/>	5999
11. Total Income/(Loss) [Add 6 to 10]		1099
12. (a) Zakat paid under the Zakat and Ushr Ordinance, 1980		121
(b) Personal Medical Services	Evidence of payment attached <input type="checkbox"/>	9131
(c) Workers Welfare Fund		9122
(d) Sub-Total [(a) to 12(c)]		913
13. Taxable Income/(Loss) [Add 11 to 12(d)]		9
14. Income claimed to be exempt and not included in taxable income		619
Computation of Tax		
15. Gross Tax	Agricultural income exceeds Rs. 80,000 <input type="checkbox"/> Yes <input type="checkbox"/> No	9201
16. Tax Reductions, Credits & Averaging	As per Annex VIII attached <input type="checkbox"/>	9249
17. Net Tax [15 minus 16]		9250
18. Tax on prior years Profit on Debt	As per Annex IX attached <input type="checkbox"/>	9210
<small>(Derived from investment in National Savings Schemes including Defence Saving Certificates)</small>		
19. Total [17 plus 18]		9299
20. Tax Already Paid including Adjustments	As per Annex X attached <input type="checkbox"/>	9470
21. Balance Tax [19 minus 20] (a) Refundable		9997
(b) Payable		
22. Tax Paid With Return	Evidence of payment attached <input type="checkbox"/>	9471
23. Workers Welfare Fund Paid With Return	Evidence of payment attached <input type="checkbox"/>	9308
Other Documents		
24. Income subject to final taxation, if any.	As per Annex XI attached <input type="checkbox"/>	As per statement of final tax for retailers attached <input type="checkbox"/>
25. Wealth Statement (Applicable to resident individual only, if declared or last assessed income is Rs. 500,000 or more)		Attached <input type="checkbox"/>
Verification		
I, _____, holder of CNIC No. _____ in my capacity as Self / Member or Partner of Association of persons / Principal Officer of Local Authority / Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.		
<small>(The abbreviation in the verification, which is not applicable, should be crossed out)</small>		
<small>*As defined in section 172 of the Income Tax Ordinance, 2001</small>		
Date (dd/mm/yyyy) _____	Signature _____	
ACKNOWLEDGMENT		
Inward No. _____		
Date (dd/mm/yyyy) _____	Name & signature of receiving official _____	Seal.
For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk		

]

¹ Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

¹[PART – III

EMPLOYER'S CERTIFICATE IN LIEU OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001		Tax Year 2005 R3
Original for the Department / Duplicate for the Taxpayer (Please mark it in the relevant box/Use additional sheets where necessary)		LTU/RTO/MTU/Zone Code _____ Circle Code _____ NTN * _____ CNIC _____
* In case of a new taxpayer without NTN, please attach prescribed NTN application <input type="checkbox"/>		
Taxpayer's (Employee) Profile		
1. Year Ending On	30/06/2005 (dd/mm/yyyy)	
2. Name (In Block Letters)	_____	
3. Address (Residence)	_____	
4. Telephone	(i) _____ (ii) _____	
Employer's Profile		
5. LTU/RTO/MTU/Zone Code	Circle Code _____	National Tax Number _____
6. Name ** (In Block Letters)	_____	
7. Address	_____	
8. Telephone	(i) _____ (ii) _____	Fax _____
9. E-mail	_____	
** In case of an individual - His/her name in _____ association of persons/company		
Particulars		Amount (Rs.)
Employer's Certificate of Salary and Tax Deducted there on		
10. Gross Salary		1199
11. Exempt Salary		1199E
12. Taxable Salary [10 minus 11]		1199T
13. Tax Payable (Gross Tax minus Tax Exemption)		9250
14. Tax Deducted and Deposited by the Employer		9402
I, _____, in my capacity as _____ (designation) of the employer named above, do solemnly declare that:		
(a) to the best of my knowledge and belief the information given in this Certificate is correct and complete and		
(b) the gross salary, exempt salary, taxable salary and tax payable thereon has been determined in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.		
Date (dd/mm/yyyy)	Signature _____	
Other Documents		
15. Income subject to final taxation, if any.	As per Annex XI attached <input type="checkbox"/>	As per statement of final tax for retailers attached <input type="checkbox"/>
16. Wealth Statement (Applicable to resident individual only, if declared or last assessed income is Rs. 500,000 or more)	Attached <input type="checkbox"/>	
Employee's Verification		
17. Tax paid with motor vehicle tax	Evidence of payment attached <input type="checkbox"/>	9440
Registration No. _____	Engine Capacity _____	94401
_____	_____	94402
18. Tax paid with telephone bill, mobile phone and pre-paid cards	Evidence of payment attached <input type="checkbox"/>	9442
Consumer No. _____	In the name of _____	94421
_____	_____	94422
19. Sub-Total [14 plus 17 plus 18]		9459
20. Balance Tax [13 minus 19] (a) Refundable _____ (b) Payable _____		9997
21. Tax Paid With Employer's Certificate	Evidence of payment attached <input type="checkbox"/>	9471
I, _____, holder of CNIC No. _____ in my capacity as Self Representative* of Taxpayer named above do solemnly declare that:		
(a) I/the taxpayer named above have no other employer;		
(b) I/the taxpayer named above have no income from gains on disposal of shares subject to restriction of transfer or a right or option to acquire shares acquired under the employee share scheme;		
(c) I/the taxpayer named above do/does not opt for separate taxation in respect of payments on termination etc. or arrears of salary;		
(d) I/the taxpayer named above have no income chargeable to tax under the head Business (including share from association of persons), Property, Capital Gains and Other Sources (like royalty, profit on debt, yield, interest, sub-lease of land or building, etc.);		
(e) I/the taxpayer named above agricultural income does not exceed Rs. 80,000;		
(f) I/the taxpayer named above do/does not have any claim for deductible allowances (like Zakat etc) or reduction in tax being 65 years of age or more or tax credit for charitable donations etc or any tax collected or deducted (other than from salary, with motor vehicle tax and telephone etc);		
(g) to the best of my knowledge and belief the information given in the attached Annex(es), Statement, Document(s) or Details is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out.)		
* As defined in section 172 of the Income Tax Ordinance, 2001		
Signature _____		
Date (dd/mm/yyyy) _____		
ACKNOWLEDGMENT		
Inward No. _____	Name & signature of receiving official _____	Seal _____
Date (dd/mm/yyyy) _____		

Applicable For the Tax Year 2005

Alternate to Employee's Verification
In case an employee has any other source of income, deduction from income, tax reduction and credits, etc. then fill in the attachment to the employer's certificate.

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

¹ Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

¹[PART - IIIA

ATTACHMENT TO EMPLOYER'S CERTIFICATE IN LIEU OF RETURN OF TOTAL INCOME FORM OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 For Salaried Individual Having Other Sources Of Income, Deductions from Income, Tax Reductions or Credits, Etc. Original for the Department/ Duplicate for the Taxpayer (Please mark ✓ in the relevant box/Use additional sheets where necessary)		Tax Year 2005 R4 LTU/RTO/MTU/Zone Code _____ Circle Code _____ NTN _____ CNIC _____ <small>(For Individuals Only)</small>
Taxpayer's (Individual) Profile		
1. Name (In Block Letters) _____ 2. Address (Residence) _____		
Computation of Taxable Income		
Particulars	Code	Amount (Rs.)
3. Income from Salary (a) As certified by the employer(s) As per employer's certificate(s) attached <input type="checkbox"/> 1199 (b) Gain on disposal of shares subject to restrictions of transfer or a right or option to acquire shares acquired under employee share scheme <input type="checkbox"/> 1194 (c) Sub-Total [3(a) plus 3(b)] <input type="checkbox"/> 1191 (d) Payments on termination including redundancy or loss of employment and golden handshake elected to be taxed at average rate of preceding three years <input type="checkbox"/> 1183 (e) Arrears of salary elected to be taxed at the rate of tax that would have been applicable if such arrears had been received in the tax year in which services were rendered <input type="checkbox"/> 1100 (f) Sub-Total [3(d) plus 3(e)] <input type="checkbox"/> 1192 (g) Sub-Total [3(c) minus 3(f)] <input type="checkbox"/> 1193		
4. Income/(Loss) from Business <input type="checkbox"/> 3099 5. Share from AOP (a) Un-taxed <input type="checkbox"/> 312 (b) Taxed <input type="checkbox"/> 312 6. Income/(Loss) from Property <input type="checkbox"/> 2999 7. Capital Gains <input type="checkbox"/> 4999 8. Income/(Loss) from Other Sources <input type="checkbox"/> 5999		
9. Total Income/(Loss) [Add 3(g) to 8] <input type="checkbox"/> 6 10. (a) Zakat paid under the Zakat and Ushr Ordinance, 1980 <input type="checkbox"/> 617 (b) Personal Medical Services <input type="checkbox"/> _____ (c) Workers Welfare Fund <input type="checkbox"/> 9122 (d) Sub-Total [Add 10(a) to 10(c)] <input type="checkbox"/> 9139		
11. Taxable Income/(Loss) [minus 10(d)] <input type="checkbox"/> 9 12. Income claimed to be exempted or included in Taxable Income <input type="checkbox"/> 617 State nature & relevant provisions of law _____		
Computation of Tax		
13. Gross Tax Agricultural income exceeds Rs. 80,000 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 9201 14. Tax Reductions, Credits & Averaging <input type="checkbox"/> As per Annex VIII attached <input type="checkbox"/> 9249 15. Net Tax [13 minus 14] <input type="checkbox"/> 9250 16. Tax on Retirement benefits, Arrears of Salary and on prior years Profit on Debt (Derived from investment in National Savings Schemes including Defence Saving Certificates) <input type="checkbox"/> As per Annex IX attached <input type="checkbox"/> 9210 17. Total [15 plus 16] <input type="checkbox"/> 9299 18. Tax Already Paid including Adjustments <input type="checkbox"/> As per Annex X attached <input type="checkbox"/> 9470 19. Balance Tax [17 minus 18] (a) Refundable <input type="checkbox"/> 9997 (b) Payable <input type="checkbox"/> 20. Tax Paid With Attachment* <input type="checkbox"/> Evidence of payment attached <input type="checkbox"/> 9471 21. Workers Welfare Fund Paid With Attachment * <input type="checkbox"/> Evidence of payment attached <input type="checkbox"/> 9308 * to Employer's Certificate in lieu of Return of Total Income		
Verification		
I, _____, holder of CNIC No. _____ in my capacity as Self / Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Attachment to the Employer's Certificate in lieu of Return of Total Income and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out.) * As defined in section 172 of the Income Tax Ordinance, 2001 Date (dd/mm/yyyy) _____ Signature _____		
ACKNOWLEDGMENT		
Inward No. _____ Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____		

¹ Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

¹[PART-IV

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001		Tax Year	2005 W1/1
		LTU/RTO/MTU/Zone Code _____	
		Circle Code _____	
		NTN _____	
		CNIC _____	
(Please mark ✓ in the relevant box/Use additional sheets where necessary)		[For Individuals Only]	
Particulars/Description of assets and liabilities	Code	Amount (Rs.)	
1. Business Capital (indicate name of business)			
(a) _____	8E+05		
(b) _____	8E+05		
2. Non-Agricultural Property (indicate location & identification)			
(a) _____	7E+05		
(b) _____	7E+05		
(c) _____	7E+05		
(d) _____	7E+05		
3. Agricultural Property - Land (indicate location & identification)			
(a) _____	7E+05		
(b) _____	7E+05		
(c) _____	7E+05		
4. Agricultural Property (Specify equipment, live stock, seeds, seedlings, fertilizer, etc.)			
(a) _____	7E+05		
(b) _____	7E+05		
5. Investments (Specify Stocks, shares, debentures, Unit certificates, other certificates, deposits and certificates of Deposit, National Savings Certificate, Mutual Funds, etc.)			
(a) _____	7E+05		
(b) _____	7E+05		
(c) _____	7E+05		
6. Loans and Advances, etc.			
(a) _____	7E+05		
(b) _____	7E+05		
7. Motor vehicles (Indicate make, model, registration number)			
(a) _____	7E+05		
(b) _____	7E+05		
8. Jewellery (Indicate description and weight)			
(a) _____	7E+05		
9. Furniture and Fixtures - Residence			
(a) _____	7E+05		
10. Cash & Bank Balances			
(a) Non-business cash in hand	7E+05		
(b) Non-business bank balances, etc. in current/ deposit/ savings accounts or any other deposit			
Name of bank, etc. Branch and address Account Number, etc.			
(i) _____	7E+05		
(ii) _____	7E+05		
(iii) _____	7E+05		
(iv) _____	7E+05		
11. Any Other Assets			
(a) Accumulated balance of life insurance premium actually paid	7E+05		
(b) Accumulated balance of employees contribution to a Provident fund or any other fund	7E+05		
(c) _____	7E+05		
(d) _____	7E+05		
12. Assets, if any, standing in the name of spouse, minor children & other dependents*			
(a) _____	7E+05		
(b) _____	7E+05		
(c) _____	7E+05		
13. Total Assets [1 to 12]	7E+05		

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

¹ | Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

		Tax Year 2005 W1/2
		LTU/RTO/MTU/Zone Code _____
		Circle Code _____
		NTN _____
		CNIC _____

Particulars/Description of assets and liabilities	Code	Amount (Rs.)
14. Liabilities		
(a) Business Capital - Overdrawn (indicate name of business)		
(i) _____	8E+05	_____
(ii) _____	8E+05	_____
(b) Others (including mortgages, loans, overdrafts, advances, borrowings, amounts due under hire purchase agreement or any other debt)		
(i) _____	7E+05	_____
(ii) _____	7E+05	_____
15. Total Liabilities [a to b(ii)]	7E+05	_____
16. Net Wealth of the current year [Total assets(13) minus total liabilities (15)]	8E+05	_____
17. Annual personal expenses.	7E+05	_____
18. Number of family members and dependents	7E+05	Adults <input type="checkbox"/> Minors <input type="checkbox"/>
19. Assets, if any, transferred to any person		
(a) _____	7E+05	_____
(b) _____	7E+05	_____
(c) _____	7E+05	_____

Verification

I, _____, holder of CNIC No. _____ in my capacity as Self / Representative* of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement of the assets and liabilities of myself, my spouse or spouses, minor children and other dependents as on _____ and of my personal expenditure for the year ended _____ are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

[The alternative to the verification, which is not applicable, should be scored out.]
*As defined in section 172 of the Income Tax Ordinance, 2001

Date (dd/mm/yyyy) _____

Applicable
For the
Tax Year 2005

1. If the space provided in the form is found to be inadequate, additional sheet or sheets may be used.
2. All assets should be valued at cost.
3. If any exact figure cannot be inserted, an estimate should be made, marked clearly "ESTIMATE".
4. (a) If balance sheet in respect of any business has been submitted to the Department, the entry of "Business Capital" should consist of the net balance on capital, current and loan accounts as shown in those Balance Sheets on the specified date, if net amount is a credit balance.
- (b) Where no Balance Sheet has been submitted, the assessee should list, in a separate sheet of paper attached to this form, the assets and liabilities of the business on the specified date. The excess of assets listed, should be entered as "Business Capital".
- (c) If the net balance at (a) above is a debit balance, it should be included in liabilities.
5. Agricultural equipment, such as irrigation pumps and tube-wells etc., should be detailed at cost with description.
6. Give details of stocks, shares and debentures, e.g., number, face value, name of the company and type.
7. Give details of assets of the spouse, minor children and other dependents and state whether such asset was transferred directly or indirectly to the spouse or minor children or other dependents or was acquired by them with funds provided by you.
8. In the case of assets acquired under a Hire Purchase agreement, the total price should be shown under the appropriate head in the assets and the balance amount due should be shown under the liabilities.
9. Where the statement is being filed for the first time or covers more than one tax year, separate re-conciliation of the increase/decrease in wealth and of the sources and applications should be provided for each year.

¹[PART - V

STATEMENT OF FINAL TAXATION UNDER SECTION 115(4) OF THE INCOME TAX ORDINANCE, 2001
 [To be filed by persons whose receipts/value of goods is chargeable to tax under section 5, 6 and 169 of the Income Tax Ordinance, 2001]

Original for the Department/ Duplicate for the Taxpayer
 (Please mark ✓ in the relevant box/Use additional sheets where necessary)
 * In case of a new taxpayer without NTN, please attach prescribed NTN application

Tax Year **2005 R5**
 LTU/RTO/MTU/Zone Code _____
 Circle Code _____
 NTN * _____
 CNIC/Reg. No. _____

Taxpayer's (Individual/Association of Persons/Company) Profile

1. Year Ending On _____ (dd/mm/yyyy) 2. Status IND AOP COY

3. Name * (In Block Letters) _____

4. Business Name _____

5. Address (i) Residence _____
 In case of an individual
 (ii) Business _____

6. Telephone (i) _____ (ii) _____ 7. Fax _____

8. E-mail, if any _____

9. Sales Tax Registration Number(s) _____, if any

10. Principal Business Activity
 Agency Assembling Distribution Export Import Manufacturing
 Processing Profession Retail Services Wholesale Others

11. Nature/description of Business _____

12. Business Code _____

* In case of an individual - His/her name in full AND In case of an association of persons /company - Name and style of the association of persons /company

Details of Receipts / Value of goods subject to Final Taxation
 Items subject to different applicable tax rates for each nature of receipt etc should be stated separately

Nature	Cod	Applicable Tax Rate Percentage	Receipts/Value		Tax Payable/Ds		Cod	Tax Deducted / collected / paid Amount (Rs.)	Evidence of Tax Deducted / Collected / Paid
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			
13. Imports.	6400	5.00%					9400	Attached <input type="checkbox"/>	
14. Dividend	6404	5.00%					9404	Attached <input type="checkbox"/>	
	6405	10.00%					9405	Attached <input type="checkbox"/>	
	64051						94051	Attached <input type="checkbox"/>	
15. Royalty/Fee for Technical Services	6414	5.00%					9414	Attached <input type="checkbox"/>	
	6415						9415	Attached <input type="checkbox"/>	
16. Sale/Supply of Goods	6417	5.00%					9417	Attached <input type="checkbox"/>	
	6418	5.00%					9418	Attached <input type="checkbox"/>	
	64181						94181	Attached <input type="checkbox"/>	
17. Execution of contracts.	6422	5.00%					9422	Attached <input type="checkbox"/>	
	6421	6.00%					9421	Attached <input type="checkbox"/>	
	6423						9423	Attached <input type="checkbox"/>	
18. Exports	6409	0.75%					9409	Attached <input type="checkbox"/>	
	6408	1.00%					9408	Attached <input type="checkbox"/>	
	6407	1.25%					9407	Attached <input type="checkbox"/>	
19. Prizes and Winnings	6434	10.00%					9434	Attached <input type="checkbox"/>	
	6435	10.00%					9435	Attached <input type="checkbox"/>	
20. Brokerage and commission	6443	5.00%					9443	Attached <input type="checkbox"/>	
	6444	10.00%					9444	Attached <input type="checkbox"/>	
21. Goods Transport Vehicles	6440						9440	Attached <input type="checkbox"/>	
22. Total	6459						9459		
23. Balance Tax	9997				(a) Refundable _____ (b) Payable _____				
24. Tax Paid with Statement	9471							Attached <input type="checkbox"/>	

Verification

I, _____, holder of CNIC No. _____, in my capacity as Self/Member or Partner of Association of Persons/Principal Officer of Local Authority or Company/Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.
 (The alternative in the verification, which is not applicable, should be scored out.)
 * As defined in section 172 of the Income Tax Ordinance, 2001
 Date (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____
 Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-3205593 and E-mail at helpline@cbr.gov.pk

¹ Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

¹PART - VA

STATEMENT OF FINAL TAXATION FOR RETAILERS HAVING ANNUAL TURNOVER UPTO RS 5,000,000 UNDER SECTION 113A READ WITH SECTION 115(4) OF THE INCOME TAX ORDINANCE, 2001		Tax Year 2005 R6
Original for the Department/Duplicate for the Taxpayer (Please mark ✓ in the relevant box/Use additional sheets where necessary) * In case of a new taxpayer without NTN, please attach prescribed NTN application <input type="checkbox"/>		LTU/RTO/MTU/Zone Code _____ Circle Code _____ NTN * _____ CNIC _____
Taxpayer's (Individual/Association of Persons) Profile		
1. Year Ending On _____ (dd/mm/yyyy)	2. Status	<input type="checkbox"/> IND <input type="checkbox"/> AOP
3. Name * (In Block Letters) _____		
4. Business Name _____		
5. Address _____ Residence _____ In case of an individual _____ Business _____		
6. Telephone (i) _____ (ii) _____ 7. Fax _____		
8. Nature/description of Business _____		
9. Business Code _____		
<small>* In case of an individual - His/her name in full AND In case of an association of persons - Name and style of the association of persons</small>		
Particulars		Code
		Amount (Rs.)
		Amount (Rs.)
10. Annual Turnover of the retailer		31015
11. Tax at the rate of 0.75% on the turnover		9203
12. Tax Already Paid		
(a) Advance tax	Evidence of payment attached <input type="checkbox"/>	9469
(b) Tax collected/deducted source		
(i) With motor vehicle Registration No. _____	Evidence of payment attached <input type="checkbox"/>	9440
_____		9441
_____		94403
(ii) With bill for electricity consumption Consumer No. _____	Evidence of payment attached <input type="checkbox"/>	9441
_____ the name of _____		94411
_____		94412
_____		94413
(iii) With telephone bill, mobile phone and pre-paid cards Phone Number. _____	Evidence of payment attached <input type="checkbox"/>	9442
_____ In the name of _____		94421
_____		94422
(iv) Others (including adjustment of prior year) (Specify as (a) Refundable (b) Payable)	Evidence of payment attached <input type="checkbox"/>	9443
_____		9449
_____	Evidence of payment attached <input type="checkbox"/>	94981
_____	Evidence of payment attached <input type="checkbox"/>	94982
_____	Evidence of payment attached <input type="checkbox"/>	94983
(v) Sub-Total [Add 12(a) to 12(b)(iv)]		9470
13. Balance Tax [11 minus 12(v)]		9997 (a) Refundable _____
		(b) Payable _____
14. Tax Paid With Statement	Evidence of payment attached <input type="checkbox"/>	9471
Verification		
I, _____, holder of CNIC No. _____ in my capacity as Self / Member or Partner of Association of Persons / Representative* of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. [The alternative in the verification, which is not applicable, should be scored out.] * As defined in section 172 of the Income Tax Ordinance, 2001		
Date (dd/mm/yyyy) _____	Signature _____	
ACKNOWLEDGMENT		
Inward No. _____		
Date (dd/mm/yyyy) _____	Name & signature of receiving official _____	Seal _____
For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at help@cbrr.gov.pk		

¹ Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

¹ PART - VI

Annex I Particulars of Directors of a Company or Members of Association of		Tax Year 2005	I
		LTU/RTO/MTU/Zone Code _____	
		Circle Code _____	
		NTN _____	
		Reg. No. _____	
(Please mark ✓ in the relevant box/Use additional sheets where necessary)			
1. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
2. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
3. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
4. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
5. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
6. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
7. (a) Name _____			
(b) Address _____			
(Residence) _____			
(c) CNIC No. _____		(d) NTN _____	
(e) Number of shares (For Directors only) held on the last day of the tax year _____		(f) Share percentage (For Members of AOP) _____	In case of profit _____ In case of loss _____
		%	%
Signature _____			
For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk			

Applicable
For the
Tax Year 2005

¹ Substituted by S.R.O. 732(I)/2005 dated 21.07.2005, applicable for the tax year 2005. The substituted Part-I is given in Annex-III

Annex IIA (For Individual and Association of Persons) Income / (Loss) from Business (Other than Speculation Business)	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%; border-bottom: 1px solid black;">Tax Year</td> <td style="width:20%; border: 1px solid black; text-align: center;">2005</td> <td style="width:20%; border: 1px solid black; text-align: center;">IIA</td> </tr> <tr> <td colspan="3" style="border-bottom: 1px solid black;">LTU/RTO/MTU/Zone Code _____</td> </tr> <tr> <td colspan="3" style="border-bottom: 1px solid black;">Circle Code _____</td> </tr> <tr> <td colspan="3" style="border-bottom: 1px solid black;">NTN _____</td> </tr> <tr> <td colspan="3" style="border-bottom: 1px solid black;">CNIC _____</td> </tr> <tr> <td colspan="3" style="text-align: right; font-size: small;">[For Individuals Only]</td> </tr> </table>	Tax Year	2005	IIA	LTU/RTO/MTU/Zone Code _____			Circle Code _____			NTN _____			CNIC _____			[For Individuals Only]		
Tax Year	2005	IIA																	
LTU/RTO/MTU/Zone Code _____																			
Circle Code _____																			
NTN _____																			
CNIC _____																			
[For Individuals Only]																			
(Please mark ✓ in the relevant box/Use additional sheets where necessary)																			
Business Profile																			
1.	Business Name _____ (in Black letters)																		
2.	Sales Tax Registration No.(s) _____, if any																		
3.	Business (a) Address _____ _____																		
	(b) Telephone (i) _____ (ii) _____																		
4.	Principal Business Activity																		
	<table style="width:100%; text-align: center; font-size: small;"> <tr> <td><input type="checkbox"/> Agency</td> <td><input type="checkbox"/> Assembling</td> <td><input type="checkbox"/> Distribution</td> <td><input type="checkbox"/> Export</td> <td><input type="checkbox"/> Import</td> <td><input type="checkbox"/> Manufacturing</td> </tr> <tr> <td><input type="checkbox"/> Processing</td> <td><input type="checkbox"/> Profession</td> <td><input type="checkbox"/> Retail</td> <td><input type="checkbox"/> Services</td> <td><input type="checkbox"/> Wholesale</td> <td><input type="checkbox"/> Others</td> </tr> </table>	<input type="checkbox"/> Agency	<input type="checkbox"/> Assembling	<input type="checkbox"/> Distribution	<input type="checkbox"/> Export	<input type="checkbox"/> Import	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Processing	<input type="checkbox"/> Profession	<input type="checkbox"/> Retail	<input type="checkbox"/> Services	<input type="checkbox"/> Wholesale	<input type="checkbox"/> Others						
<input type="checkbox"/> Agency	<input type="checkbox"/> Assembling	<input type="checkbox"/> Distribution	<input type="checkbox"/> Export	<input type="checkbox"/> Import	<input type="checkbox"/> Manufacturing														
<input type="checkbox"/> Processing	<input type="checkbox"/> Profession	<input type="checkbox"/> Retail	<input type="checkbox"/> Services	<input type="checkbox"/> Wholesale	<input type="checkbox"/> Others														
5.	Nature/description of Business _____																		
6.	Business Code _____																		
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Particulars</td> <td style="width:20%; text-align: center;">Code</td> <td style="width:20%; text-align: center;">Amount (Rs.)</td> <td style="width:20%; text-align: center;">Amount (Rs.)</td> </tr> </table>		Particulars	Code	Amount (Rs.)	Amount (Rs.)														
Particulars	Code	Amount (Rs.)	Amount (Rs.)																
Income Statement Manufacturing, Trading and Profit and Loss Account / Income and Expenditure Account Inclusive of Sales, Receipts, etc., subject to Final Taxation																			
7.	Sales (excluding Sales Tax, if any) 3101 _____																		
8.	Cost of Sales																		
	(a) Opening Stock 3117 _____																		
	(b) Purchases 3104 _____																		
	(c) Manufacturing/Trading Expenses etc. 3111 _____																		
	(d) Sub-Total [Add 8(a) to 8(c)] 300 _____																		
	(e) Closing Stock-in-trade 317 _____																		
	(f) Sub-Total [8(d) minus 8(e)] 3116 _____																		
9.	Gross Profit / (Loss) [7 minus 8(f)] 3119 _____																		
10.	Other Business Revenues / Receipts etc. 3129 _____																		
11.	Sub-Total [9 plus 10] 3008 _____																		
12.	Profit and Loss Expenses 3189 _____																		
13.	Net Profit / (Loss) [11 minus 12] 319 _____																		
14.	Adjustments, including set off/(loss) or/(gain) etc. on sales receipts, etc., subject to final taxation, and _____ 303 _____																		
15.	Balance Income/(Loss) from Business Transferred to Return of Total Income OR Annex IID [13 plus/minus 14] 3199 _____																		
Brought Forward and/or Carried Forward of Business Loss or Un-absorbed Depreciation																			
16.	Applicable. <input type="checkbox"/> Yes <input type="checkbox"/> No																		
17.	Details As per Annex IID attached <input type="checkbox"/>																		
Books of account, documents and records maintained in support of income from business declared																			
18.	_____																		
19.	_____																		
20.	_____																		
21.	_____																		
22.	_____																		
Signature _____																			
For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk																			

**Annex IIB (For Companies)
Income / (Loss) from Business
(Other than Speculation Business)**

Tax Year	2005	IIB
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Business Profile

1. Business Name _____ (in Black letters)

2. Sales Tax Registration No.(s) _____, if any

3. Business (a) Address _____

(b) Telephone (i) _____ (ii) _____ (c) Fax _____

(d) E-Mail _____

4. Principal Business Activity

Agency	Assembling	Distribution	Export	Import	Manufacturing
Processing	Profession	Retail	Services	Wholesale	Others

5. Nature/description of Business _____

6. Business Code _____

Particulars **Code** **Amount (Rs.)** **Amount (Rs.)**

Income Statement

Manufacturing, Trading and Profit and Loss Account / Income and Expenditure Account
Inclusive of Sales, Receipts, etc., subject to Final Taxation

7. The figures enumerated below are in respect of (i) Single line of business
 (ii) More than one line of business

8. Sales (excluding Sales Tax, if any)

(a) Local sales (i) Gross	31011	_____
(ii) Commission, brokerage/discount	31021	_____
(iii) Net local sales [8(a)(i) minus 8(a)(ii)]	3001	_____
(b) Export sales (i) Gross	31012	_____
(ii) Commission, brokerage/discount	31022	_____
(iii) Net export sales [8(b)(i) minus 8(b)(ii)]	3002	_____
(c) Rebates / duty draw backs	3117	_____
(d) Total Sales [8(a)(iii) plus 8(b)(iii) plus (c)]	3003	_____

9. Cost of Sales

(a) Raw material purchases (i) Local (including components)	3E+05	_____
(ii) Import	3E+05	_____
(i) Sub-Total [9(a)(i) plus 9(a)(ii)]	3004	_____
(b) Direct cost (i) Salaries, wages and benefits	3E+05	_____
(ii) Fuel and power	3E+05	_____
(iii) Stores and spares consumed	3E+05	_____
(iv) Insurance	3E+05	_____
(v) Repairs and maintenance	3E+05	_____
(vi) Expenditure in respect of 5% of sales	3E+05	_____
Specify _____	3E+05	_____
Specify _____	3E+05	_____
(vii) Others	3E+05	_____
(iii) Sub-Total [Add 9(b)(i) to 9(b)(vii)]	3111	_____
(c) Accounting depreciation	3188	_____
(d) Accounting amortization	3187	_____
(e) Opening stock in trade	3117	_____
(f) Finished goods purchases (i) Local	3E+05	_____
(ii) Import	3E+05	_____
(iii) Sub-Total [9(f)(i) plus 9(f)(ii)]	3005	_____
(g) Sub-Total [9(a)(iii) plus 9(b)(viii) plus 9(c) plus 9(d) plus 9(e) plus 9(f)(iii)]	3006	_____
(h) Closing stock in trade	3118	_____
(i) Net Cost of Sales [9(g) minus 9(h)]	3116	_____

Continued...P/2

Tax Year	2005	IIB/2
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

10. Gross profit/(Loss) / Other Business Revenues/Receipts		
(a) Gross profit/(Loss) [8(d) minus 9(i)]	3119	_____
(b) Others Revenues (specify all material items)		_____
(i) Gain on disposal of fixed assets	3123	_____
(ii) Specify _____	3124	_____
(iii) Specify _____	3125	_____
(iv) Specify _____	3120	_____
(v) Sub-Total [Add 10(b)(i) to 10(b)(iv)]	3129	_____
(c) Total [10(a) plus 10(b)(v)]	3007	_____
11. Administrative, Selling and Financial Expenses		
(a) Accounting depreciation	3188	_____
(b) Accounting amortization	3187	_____
(c) Advertisement, publicity and sales promotion	3157	_____
(d) Debts written off as irrecoverable	3181	_____
(e) Electricity, water and gas	3148	_____
(f) Insurance	3159	_____
(g) Legal and professional charges including audit fee etc.	3160	_____
(h) Loss on disposal of fixed assets	3186	_____
(i) Printing, stationery, photocopies, computer supplies etc	3155	_____
(j) Profit on debts (mark, interest, bank charges etc.)	3161	_____
(k) Provision for doubtful debts	3162	_____
(l) Provision for _____ (specify)	3163	_____
(m) Provision for _____ (specify)	3164	_____
(n) Rent, rates and taxes	3141	_____
(o) Repairs and maintenance	3153	_____
(p) Salaries, wages and benefits	3144	_____
(q) Selling expenses on local sales (Freight inward etc.)	3164	_____
(r) Selling expenses on export sales (Freight outward etc.)	3166	_____
(s) Telephone, fax, mobile, postage, courier etc.	3151	_____
(t) Travel, conveyance and vehicles running and maintenance	3145	_____
(u) Expenditures in excess of 1% on sales	3165	_____
(i) Specify _____	3166	_____
(ii) Specify _____	3167	_____
(iii) Specify _____	3163	_____
(iv) Specify _____	3167	_____
(v) Specify _____	3168	_____
(v) Others	3170	_____
(w) Total [Add 11(a) to 11(v)]	3189	_____
12. Net Profit/(Loss) [10(c) minus 11(w)]	3190	_____
13. Adjustments, including net profit/(loss) attributable to sales, receipts, etc., subject to final taxation, if any	As per Annex IIC attached <input type="checkbox"/>	3099
14. Balance Income / (Loss) from Business for the year [12 plus 13] *	3199	_____
* Transferred to Return of Total Income OR Annex IID		

Books of account, documents and records maintained in support of income from business declared

15. _____

16. _____

17. _____

18. _____

19. _____

Signature _____

**Annex IIC (For Companies)
Adjustments in Book Profits**

(Other than Speculation Business)

Tax Year	2005	IIC
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Amount (Rs.)
For deductions not allowed or other inclusions in income or exclusions from income To arrive at the chargeable income/(loss) from business under the Income Tax Ordinance, 2001		
Deductions not allowed / inadmissible		
1. Cost, rate or tax that is levied on the profits or gains or assessed as a percentage or otherwise on the basis of profits or gains	3E+05	_____
2. Salary, rent, brokerage or commission, profit on debt, payment to non-resident, payment for services or fee from which the company was liable to deduct tax at source unless the company has deducted and paid the tax as required by the Income Tax Ordinance, 2001	3E+05	_____
3. Entertainment expenditure in excess of prescribed limits	3E+05	_____
4. Contribution to an un-recognized provident fund, superannuation fund or gratuity fund	3E+05	_____
5. Contribution to a provident fund or other fund established for the benefit of the employees, unless effective arrangements have been made to deduct tax at source in respect of which the recipient is chargeable to tax under the head "salary"	3E+05	_____
6. Fine or penalty for the violation of any law, rule or regulation OR Personal expenditure	3E+05	_____
7. Personal expenditure	3E+05	_____
8. Provisions or amounts carried to reserves or funds etc. or capitalised in any way	3E+05	_____
9. Profit on debt, brokerage, commission, salary or other remuneration paid by an ADP to its members	3E+05	_____
10. Value of perquisites and allowances in excess of 50% of the employee's salary excluding the value of perquisites and amount of allowances	3E+05	_____
11. Expenditure under a single account head which, in aggregate, exceeds Rs. 50,000 paid otherwise than by a crossed bank cheque or crossed bank draft (excluding expenditures not exceeding Rs. 10,000 or on account of freight charges, travel fare, postage, utilities or payment of taxes, duties, fees, fines or any other statutory obligation)	3E+05	_____
12. Salary exceeding Rs. 10,000 per month paid otherwise than by a crossed cheque or direct transfer of the funds to the employee's bank account	3E+05	_____
13. Capital expenditure	3E+05	_____
14. Provisions for bad debts, obsolete stocks, etc.	3E+05	_____
15. Apportionment of expenditure including profit on debt, financial cost or lease payments relating to or attributable to non-business activities	3E+05	_____
16. Mark-up on lease financing	3E+05	_____
17. Accounting pre-commencement expenditure in of	3E+05	_____
18. Accounting loss on disposal of depreciable assets / intangibles	3E+05	_____
19. Accounting amortization	3E+05	_____
20. Accounting depreciation	3E+05	_____
21. Specify _____	3E+05	_____
22. Sub-Total [Add 1 to 21]	3191	_____
Other inclusions in income		
23. Unpaid liabilities within three years of the end of the tax year in which the deduction was allowed	3E+05	_____
24. Tax / admissible gain on disposal of depreciable assets / intangibles	3E+05	_____
25. Specify _____	3E+05	_____
26. Sub-Total [Add 23 to 25]	308	_____
Other exclusions from income / admissible deductions		
27. Lease rentals	3E+05	_____
28. Accounting gain on disposal of depreciable assets / intangibles	3E+05	_____
29. Incomes which are exempt or chargeable to tax under any other head of income Details/workings attached <input type="checkbox"/>	3E+05	_____
30. Subsequent payment of unpaid liabilities	3E+05	_____
31. Tax / admissible amortization of pre-commencement expenditure	3E+05	_____
32. Tax / admissible loss on disposal of depreciable assets / intangibles	3193	_____
33. Tax / admissible amortization for the year As per Annex IIE attached <input type="checkbox"/>	3195	_____
34. Tax / admissible depreciation, and initial allowance for the year As per Annex IIE attached <input type="checkbox"/>	3196	_____
35. Bad debts, obsolete stocks/stores/spares/fixed assets, etc. written off against provision already offered for tax in earlier years	3E+05	_____
36. Specify _____	3E+05	_____
37. Sub-Total [Add 27 to 36]	3192	_____
38. Net profit / (loss) attributable to business income subject to final taxation. As per Annex IIG attached <input type="checkbox"/>	3199F	_____
39. Net Adjustments Transferred to Annex IIB [22 plus 26 minus 37 plus/minus 38]	3099	_____

Applicable
For the
Tax Year 2005

Signature _____

Annex IID
Carry forward and brought forward of Unabsorbed
Depreciation, Initial Allowance, Amortization and
Business Losses

(Other than Speculation Business)

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Tax Year	2005	IID
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

Particulars	Code	Amount (Rupees)	Amount (Rupees)
1. In case of Income for the year			
(a) Income for the year [15 of Annexure IIA/14 of Annexure IIB]	3199	_____	_____
(b) Admissible depreciation and initial allowance for the year [Transferred to 6(k)]	3196	_____	_____
(c) Admissible amortization for the year [Transferred to 7(k)]	3195	_____	_____
(d) Income before depreciation, initial allowance and amortization for the year [Add 1(a) to 1(c)] [Transferred to 3(a)]	3097	_____	_____
2. In case of loss for the year			
(a) Loss for the year [15 of Annexure IIA/14 of Annexure IIB]	3199	_____	_____
(b) Loss for the year surrendered in favour of a holding company	3E-05	_____	_____
(c) Admissible depreciation and initial allowance for the year [Transferred to 6(k)]	3196	_____	_____
(d) Admissible amortization for the year [Transferred to 7(k)]	3195	_____	_____
(e) Sub-total [Add 2(b) to 2(d)]	3096	_____	_____
(f) Loss before depreciation, amortization, etc., where 2(a) is greater than 2(e) [2(a) minus 2(e)] [Transferred to 4(a)]	3097	_____	_____
(g) Income before depreciation, amortization, etc., where 2(e) is greater than 2(a) [2(e) minus 2(a)] [Transferred to 3(a)]	3097	_____	_____
3. In case of Income before depreciation, amortization, etc. for the year			
(a) Income before depreciation, amortization, etc. for the year [from 1 (d) or 2(g)]	3097	_____	_____
(b) Income for the year transferred to Return of Total Income for adjustment against Loss under any other head of income *	3090	_____	_____
(c) Losses of subsidiary adjusted against income for the year [As per 8(d)]	31972	_____	_____
(d) Brought forward business losses adjusted against the income for the year * [As per 5(l)]	31971	_____	_____
(e) Depreciation including Unabsorbed Depreciation adjusted against the income for the year * [As per 6(f)]	31981	_____	_____
(f) Amortization including Unabsorbed amortization adjusted against the income for the year * [As per 7(k)]	31982	_____	_____
(g) Sub-total [Add 3(b) to 3(f)]	3095	_____	_____
(h) Balance income from business transferred to Return of Total Income [3(a) minus 3(g)]	3999	_____	_____
4. In case of loss before depreciation, amortization, etc., for the year			
(a) Loss before depreciation, amortization, etc. [from 2(f)]	3097	_____	_____
(b) Loss for the year transferred to Return of Total Income for adjustment against Income under any other head *	3090	_____	_____
(c) Balance business loss [Transferred to 5]	3190	_____	_____
* To the extent of income or loss before depreciation, amortization, etc., for the year is available for off-set			

Continued...P/2

Tax Year	2005	IID/2
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward OR For the current year		Adjusted against the income for the current year	Lapsed (not available for carry forward)	Balance carried forward
		Taxpayers own	Of amalgamating company			
		Amount (Rs.)	Amount (Rs.)			
5. Details / breakup of business losses brought forward and carried forward						
(a)	3E+05					
(b)	3E+05					
(c)	3E+05					
(d)	3E+05					
(e)	3E+05					
(f)	3E+05					
(g)	3E+05					
(h)	3E+05					
(i)	3E+05					
(j)	3E+05					
(k) Current year	3190					
(l) Total [A44 5(a) to 5(k)]	31971					
6. Details / breakup of un-absorbed depreciation brought forward and carried forward						
(a)	3E+05					
(b)	3E+05					
(c)	3E+05					
(d)	3E+05					
(e)	3E+05					
(f)	3E+05					
(g)	3E+05					
(h)	3E+05					
(i)	3E+05					
(j)	3E+05					
(k) Current year	3496					
(l) Total [A44 6(a) to 6(k)]	31971					
7. Details / breakup of un-absorbed amortization brought forward and carried forward						
(a)	3E+05					
(b)	3E+05					
(c)	3E+05					
(d)	3E+05					
(e)	3E+05					
(f)	3E+05					
(g)	3E+05					
(h)	3E+05					
(i)	3E+05					
(j)	3E+05					
(k) Current year	3195					
(l) Total [A44 7(a) to 7(k)]	31981					
8. Details / breakup of losses of subsidiaries brought forward and carried forward						
(a)	3E+05					
(b)	3E+05					
(c) Current year	3E+05					
(d) Total [A44 8(a) to 8(c)]	31972					

Applicable
For the
Tax Year 2005

Signature _____

**Annex IIE
Depreciation, Initial Allowance and Amortization**

Tax Year	2005	IIE
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CMIC / Reg. No.	_____	

(Please mark in the relevant box/Use additional sheets where

S. No	Code	Particulars/Description	Amount (Rs)	Additions / (Deletions) Amount (Rs)	Total Amount (Rs)	Initial Allowance on additions/Land		Depreciation		Amount (Rs)	Amount (Rs)	Remarks
						Rate	Amount (Rs)	Rate	Amount (Rs)			
Buildings (Excluding value of land)												
1.	8111											
2.	8112											
3.	8113											
Furniture												
1.	8114											
2.	8141											
3.	8142											
3.	8143											
Machinery and Plant*												
1.	8115											
2.	8151											
3.	8152											
3.	8153											
4.	8154											
5.	8155											
6.	8156											
7.	8157											
Total	8100											
Intangibles												
S. No	Code	Particulars/Description	Acquired/Use Life (Days)	Cost Amount (Rs)	Amortization Business Use Amount (Rs)	Actual Usage (Days)	Amount (Rs)	Remarks				
1.	8151											
2.	8152											
3.	8153											
Total												

Applicable
For the
Tax Year 2005

* including computer hardware, printer monitor and allied items, technical & professional books, ships, motor vehicles, etc.

Signature _____

**Annex IIF
Gain/Loss on disposal of depreciable assets and intangibles**

Tax Year	2005	IIF
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

		Particulars of depreciable asset or intangible disposed off							Amount		Code		Amount					
									(Rupees)				(Rupees)					
S.No	Depreciable Assets Particulars/Description	Tax year in which addition made	Actual / Original Cost	Cost adopted for the purposes of depreciation	Accumulated depreciation and initial allowance allowed as	Written Down Value	Actual consideration received on disposal	Consideration restricted for the purposes of determining the gain/(loss)	Gain/(Loss) on disposal	Tax year acquired	Code	Actual / Original Cost	Cost adopted for the purposes of depreciation	Accumulated amortization and initial deduction attributable to non-business use	Written Down Value	Actual consideration received on disposal	Gain/(Loss) on disposal	
1	2	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
	3194																	
	31941																	
	31942																	
	31943																	
	31944																	
	31945																	
	31946																	
	31947																	
	31948																	
	31949																	
	31940																	
	Total																	
	3193																	
	31931																	
	31932																	
	31933																	
	31934																	
	Total																	

Applicable For the Tax Year 2005

Signature _____

Annex IIG
Bifurcation of Income/(Loss) from business
attributable to
Sales/Receipts Etc. subject to Final Taxation

Tax Year	2005	IIG
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Total Amount (Rs.)	Subject to Final Taxation Amount (Rs.)	Subject to Normal Taxation
1. Sales (net of brokerage, commission and discount)				
(a) Local sales/supplies - Out of imports (Trading)	3E+05		310102F	
(b) Local sales/supplies - Others	31011		31011F	
(c) Execution of contracts	31017		31017F	
(d) Export sales	31012		31012F	
(e) Others	31018		31018F	
(f) Sub-total [Add 1(a) to 1(e)]	3101		3101F	
(g) Selling expenses (Freight outward, etc.)	3E+05		31117F	
(h) Net ex-factory or F.O.B. sales [1(f) minus 1(g)]	3011		3011F	
2. Cost of sales				
(a) Apportioned on the basis of: <input type="checkbox"/> (i) Actual / identifiable <input type="checkbox"/>				
<input type="checkbox"/> (ii) Average / proportionate to sales <input type="checkbox"/>				
(b) As per income statement	3116		3116F	
(c) Adjustment of inadmissible costs etc.				
(i) Accounting depreciation	3E+05		319124F	
(ii) Accounting amortization	3E+05		319123F	
(iii) Others	3E+05		319122F	
(iv)	3E+05		319121F	
(d) Sub-total [Add c(i) to c(iv)]	3012		3012F	
(e) Revised cost of sales [2(b) plus 2(d)]	301		3013F	
3. Gross profit/(loss) / other business revenues etc.				
(a) Gross profit [1(h) minus 2(e)]	311		311F	
(b) Other business revenues/receipts				
(i) Brokerage and commission	31217		31217F	
(ii) Transport services	31218		31218F	
(iii) Royalty & fee for technical services (franchisee)	3128		3128F	
(iv) Others	3127		3127F	
(v)	3126		3126F	
(c) Total gross income [Add 3(a) to 3(v)]	3107		3107F	
4. Administrative, selling, financial expenses etc.				
(a) Apportioned on the basis of: <input type="checkbox"/> (i) Actual / identifiable <input type="checkbox"/>				
<input type="checkbox"/> (ii) Average / proportionate to gross sales <input type="checkbox"/>				
(b) As per income statement	319		319F	
(c) Adjustment of inadmissible expenditures etc.				
(i) Accounting depreciation	3E+05		319124F	
(ii) Accounting amortization	3E+05		319123F	
(iii) Markup lease financing	3E+05		319118F	
(iv) Selling expenses (Freight outward, etc.)	3E+05		319146F	
(v) Others	3E+05		319147F	
(vi)	3E+05		319148F	
(d) Sub-total [Add c(i) to c(vi)]	3191		3191F	
(e) Adjustment of admissible expenditures etc.				
(i) Tax depreciation (Total)	3196		3196F	
(ii) Tax amortization (Total)	3195		3195F	
(iii) Lease rentals	3E+05		319205F	
(iv) Others	3E+05		319206F	
(v)	3E+05		319248F	
(f) Sub-total [Add e(i) to e(v)]	3192		3192F	
(g) Net expenditure [4(b) minus to 4(d) plus 4(f)]	3014		3014F	
5. Net profit/loss from business [3(c) minus 4(g)]	3199		3199F	*

* Transfer to Annex IIC

Signature _____

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

**Annex III
Income / (Loss) from Business
Share from Association of Persons**

Tax Year	2005	III
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Name and NTN of AOP	Taxable		Share	Others*	Total
	Code	Income of Shar			
Un-Taxed Share **					
1. Name _____					
NTN _____	31201	3E+05	3E+05		
2. Name _____					
NTN _____	32201	3E+05	3E+05		
3. Name _____					
NTN _____	33201	3E+05	3E+05		
4. Total Share from Association of Persons as Un-Taxed Transferred to Return of	31201	3E+05	3E+05		
Taxed Share (for rate purposes) ***					
5. Name _____					
NTN _____	31202	3E+05	3E+05		
6. Name _____					
NTN _____	32202	3E+05	3E+05		
7. Name _____					
NTN _____	33202	3E+05	3E+05		
8. Total Share from Association of Persons - Taxed Transferred to Return of Total Income	31204				

* Profit on debt, brokerage, commission, salary or other remuneration received or due from the association.

** Share from AOP of professionals prohibited from incorporation.
Share from AOP, where the AOP has itself not paid tax thereon e.g. income of AOP less than Rs. 100,000

*** Share from AOP, other than those mentioned above.

Signature _____

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.p

Annex IV Income / (Loss) from Property		Tax Year	2005	IV	
		LTU/RTO/MTU/Zone Code _____			
		Circle Code _____			
		NTN _____			
		CNIC / Reg. No. _____			
(Please mark ✓ in the relevant box/Use additional sheets where necessary)					
Particulars	Code	Property No. 1	Property No. 2	Property No. 3	Property No. 4
1. Address and Description of the property					
Particulars	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Income					
2. Rent received or receivable	2101				
3. 1/10th of the un-adjustable advance / security deposit from the tenant	2102				
4. Forfeited deposit under a contract for sale of land or building	2103				
5. Recovery of unpaid irrecoverable rent allowed as deduction in earlier tax years	2104				
6. Unpaid liabilities exceeding three years	2105				
7. Total [Add 2 to 6]	2129				
Deductions					
8. 1/5th of rent chargeable to tax of building for repairs [1/5th of 2 plus 3 plus 4]	2131				
9. Insurance premium	2132				
10. Provincial / local property tax	2133				
11. Ground rent	2134				
12. Profit on capital borrowed for investment in property	2135				
13. Share in rent and share towards appreciation in the value of property paid to HBFC/Banks	2136				
14. Profit or interest paid on mortgage or other capital charge on the property	2140				
15. Expenditure on collecting the rent due (not exceeding 6% of the rent chargeable to tax)	2137				
16. Expenditure for legal services acquired to defend the title to the property or any suit connected with the property in a Court	2138				
17. Irrecoverable unpaid rent	2139				
18. Payment of liabilities treated as income at S. No. 6	2138				
19. Total [Add 8 to 18]	2188				
Net Income					
20. Net income/(loss) from property [7 minus 19]	2190				
21. In case taxpayer is co-owner of property percentage of share	2100				
22. Share income from property	2199				
23. Total of Income from Property including extra sheets, if any. Transferred to Return of Total Income	2999				
Documents and records maintained in support of income from property declared					
24. _____					
25. _____					
26. _____					
27. _____					
28. _____					
Signature _____					
For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at help@cbi.gov.pk					

Applicable For the Tax Year 2005

Annex V
Capital Gains / Capital Losses

Tax Year	2005	V
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Type of Capital Asset	Code	Consideration received on Disposal Amount (Rr.)	Code	Cost of acquisition Amount (Rr.)	Net Gain/Loss on Disposal Amount (Rr.)	Exempt Gain/Loss % if any Amount (Rr.)	Balance Gain/Loss Amount (Rr.)
1. Long-term capital gains (Disposal after holding for more than one year)							
(a) Immoveable property	4101		4111				
(b) Shares/certificate/units/etc	4102		4112				
(c) Memberships	4103		4113				
(d) Motor vehicles	4104		4114				
(e) Jewellery	4105		4115				
(f) Other moveable assets	4108		4118				
(g) Sub-Total [Add 1(a) to 1(f)]	4109		4119				
(h) 25% of the long-term capital gains not chargeable to tax [25% of 1(g)]						4110	
(i) Balance long-term capital gains [1(g) minus 1(h)]							4120
2. Short-term capital gains (Disposal after holding for less than one year)							
(a) Immoveable property	4121		4131				
(b) Shares/certificate/units/etc	4122		4132				
(c) Memberships	4123		4133				
(d) Motor vehicles	4124		4134				
(e) Jewellery	4125		4136				
(f) Other moveable assets	4128		4138				
(g) Sub-Total [Add 2(a) to 2(f)]	4129		4139				
(h) Balance short-term capital gains [Add 2(a) to 2(f)]							4140
3. Total long/short-term capital gains [1(i) plus 2(h)]							4149
4. Capital losses							
(a) Immoveable property	4151		4161				
(b) Shares/certificate/units/etc	4152		4162				
(c) Memberships	4153		4163				
(d) Motor vehicles	4154		4164				
(e) Jewellery	4155		4165				
(f) Other moveable assets	4158		4168				
(g) Sub-Total [Add 4(a) to 4(f)]	4159		4169				
(h) Balance capital losses [Add 4(a) to 4(f)]							4170
5. Capital losses brought forward							
(a) Immediately preceding Year 1						4197	
(b) Next preceding Year 2						###	
(c) Next preceding Year 3						###	
(d) Next preceding Year 4						###	
(e) Next preceding Year 5						41975	
(f) Next preceding Year 6						###	
(g) Sub-Total [Add 5(a) to 5(f)]						4197	
6. Total capital losses and brought forward capital losses [4(h) plus 5(g)]							4191
7. Capital losses and brought forward capital losses adjusted against the capital gains for the year - subject to a maximum of 3 above							4192
8. Balance capital losses carried forward [6 minus 7]							4193
9. Net gains transferred to Return of Total Income [3 minus 7]							4199

* i.e. loss on disposal of capital assets where a gain on disposal of such asset would be exempt

Documents and records maintained in support of capital gains / (losses) declared

10. _____
11. _____
12. _____
13. _____
14. _____

Signature _____

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

**Annex VI
Income / (Loss) from Other Sources**

Tax Year	2005	VI
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Nature of Income	Cod e	Amount (Rs.)	Net Income / (Loss) Amount (Rs.)	Exempt Income / (Loss) Amount (Rs.)	Balance Income / (Loss) Amount (Rs.)
1. Royalty – Applicable to resident persons only	Gross	5102	_____	_____	_____
	Deductions	5132	_____	_____	_____
2. Profit on debt (Interest, yield, etc.)	Gross	5103	_____	_____	_____
	Deductions	5133	_____	_____	_____
3. Rent from sub-lease of land or building	Gross	5112	_____	_____	_____
	Deductions	5142	_____	_____	_____
4. Lease of building together with plant and machinery *	Gross	5113	_____	_____	_____
	Deductions	5143	_____	_____	_____
5. Consideration or benefit received for the provision, use or exploitation of property	Gross	5116	_____	_____	_____
	Deductions	5146	_____	_____	_____
6. One-tenth of the consideration for vacating the possession of a building		5117	_____	_____	_____
7. Loan, advance (other than advance against sale of goods or supply of services), deposit for issuance of shares or gift received otherwise than by a crossed cheque drawn on a bank or through banking channel from a person holding NTN card		5127	_____	_____	_____
8. Any Other	Gross	5128	_____	_____	_____
	Deductions	5158	_____	_____	_____
9. Sub-Total [Add 1 to 8]		5177	_____	_____	_____
10. Less: Profit on debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years opted to be taxed at the rate applicable if such amounts had been received in the respective tax year		5171	_____	_____	_____
11. Balance Income from Other Sources Transferred to let (Total Income [9 minus 10])		5199	_____	_____	_____

Applicable
For the
Tax Year 2005

12. * Deductions include depreciation or initial allowance Yes No If, "Yes" Details Attached Yes No

Documents and records maintained in support of income from other sources declared

13. _____

14. _____

15. _____

16. _____

17. _____

Signature _____

Annex VII
Foreign Income

Tax Year	2005	VII
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	631	Salary Income Amount (Rs.)	632	Business Income Amount (Rs.)	633	Property Income Amount (Rs.)	634	Capital Gains Amount (Rs.)	635	Other sources Amount (Rs.)	
1. Foreign income/loss for the year											
Name of country _____											
(a) _____	6311	_____	6331	_____	6321	_____	6341	_____	6351	_____	
(b) _____	6312	_____	6332	_____	6322	_____	6342	_____	6352	_____	
(c) _____	6313	_____	6333	_____	6323	_____	6343	_____	6353	_____	
(d) Sub-total [Add 1(a) to 1(c)]	6319	_____	6339	_____	6329	_____	6349	_____	6359	_____	
In case of income at 1(d) above transfer to row 2 below; and In case of loss at 1(d) above transfer the loss to "Details / breakup of foreign losses brought forward and carry forward" at 6(d) below											
2. Income for the year	6319	_____	6339	_____	6329	_____	6349	_____	6359	_____	
3. B/F losses * transferred from 6(b) below	6317	_____	###	_____	###	_____	###	_____	###	_____	
* under the respective head adjusted against the income under that head for the year											
4. Balance income [2 minus 3]	6320	_____	6340	_____	6330	_____	6350	_____	6360	_____	
Transfer to return of income											
5. Foreign taxes paid on above foreign income	6381	_____	6383	_____	6382	_____	6384	_____	6385	_____	
6. Details / breakup of foreign losses brought forward and carried forward											
(a) Foreign losses brought forward											
Tax year _____											
(i) _____	###	_____	###	_____	###	_____	###	_____	###	_____	
(ii) _____	63175	_____	###	_____	###	_____	###	_____	###	_____	
(iii) _____	###	_____	###	_____	###	_____	###	_____	###	_____	
(iv) _____	###	_____	###	_____	###	_____	###	_____	###	_____	
(v) _____	###	_____	###	_____	###	_____	###	_____	###	_____	
(vi) _____	63171	_____	###	_____	###	_____	###	_____	63571	_____	
(vii) Sub-total [Add 6(a)(i) to 6(a)(vii)]	6313	_____	6337	_____	6327	_____	6347	_____	6357	_____	
(b) Adjusted against income transferred to 3 above	6317	_____	###	_____	###	_____	###	_____	###	_____	
(c) Losses lapsed	###	_____	###	_____	###	_____	###	_____	###	_____	
(d) Loss for the year transferred from 1(d) above	6319	_____	6339	_____	6329	_____	6349	_____	6359	_____	
(e) Foreign losses carried forward [6(a)(vii) minus 6(b) minus 6(c) plus 6(d)]	6318	_____	6338	_____	6328	_____	6348	_____	6358	_____	
7. Application for foreign tax credit Attached <input type="checkbox"/> Yes <input type="checkbox"/> No											
Documents and records maintained in support of foreign income declared											
8. _____											
9. _____											
10. _____											
11. _____											
12. _____											

Applicable
For the
Tax Year 2005

Signature _____

Annex VIII
Tax Reductions, Credits and Averaging

Tax Year	2005	VIII
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC / Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	(Rs.)	(Rs.)
Tax Reductions			
1. Salaried taxpayers	9211	_____	_____
2. Taxpayers aged 65 years or more	9213	_____	_____
3. Full time teacher or researcher	9212	_____	_____
4. Any other			
(a) Specify _____	92181	_____	_____
(b) Specify _____	92182	_____	_____
(c) Specify _____	92183	_____	_____
(d) Sub-Total [Add 4(a) to 4(c)]	9218	_____	_____
5. Sub-Total [Add 1 to 3 plus 4(d)]	9219	_____	_____

	Gross Amount (Rs.)	Admissible Amount (Rs.)	Amount (Rs.)
Tax Credits			
6. Charitable donations	9221	_____	_____
7. Investment in shares	9222	_____	_____
8. Retirement annuity contribution or premium	9223	_____	_____
9. Profit or share in rent or appreciation in value of house paid against loan obtained for construction or acquisition of house	9224	_____	_____
10. Any Other (specify) _____	9228	_____	_____
11. Total [Add 6 to 10]	9229	_____	_____
12. Amount of tax credit on total eligible amount	9232	_____	_____
13. Surrender of tax credit availed in share of the proceeds of the asset that have been disposed of during the tax year (with two months prior to the end of the tax year)	9233	_____	_____
14. Sub-Total [12 minus 13]	9235	_____	_____

Tax Averaging			
15. On taxed share from Association of Persons included for rate purposes	9233	_____	_____

Foreign Tax Credit			
16. (a) On foreign source income	Application attached	<input type="checkbox"/>	9231 _____
(b)	Evidence of payment of foreign tax attached	<input type="checkbox"/>	_____

Total Tax Reduction, Credits and Averaging			
17. Transferred to the Return of Total Income [5 plus 14 plus 15 plus 16]	9290	_____	_____

Documents and records maintained in support of tax reductions, credits and averaging claimed

18. _____

19. _____

20. _____

21. _____

22. _____

Signature _____

Annex IX
Tax on Retirement benefits, Arrears of Salary and prior year(s)
Profit on Debt

Tax Year	2005	IX
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Amount (Rs.)	Code	Amount (Rs.)
Calculation of Tax on Retirement Benefits elected to be taxed at average rate of tax of the preceding three tax years			
1. Notice to Commissioner	I, _____, the taxpayer, do elect for taxation of Retirement Benefits received during the current year at the Average rate of tax of the preceding three tax years		
	Signature _____		
2. Amount of payments on termination including redundancy or loss of employment and golden handshake			1183
	Tax Year	Taxable Income (Rs.)	Tax Payable (Rs.)
3.	_____	_____	92041
4.	_____	_____	92042
5.	_____	_____	92043
6. Total [Add 3 to 5]			92048
7. Average rate of tax in the preceding three years [Total tax payable divided by total taxable income]			92049
8. Tax on amounts received on termination [2 multiply by 7]			9204

Calculation of Tax on Arrears of Salary and Profit on Debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years and elected to be taxed at the rate applicable as if such amounts had been received in the respective tax year(s)					
9. Notice to Commissioner	I, _____, the taxpayer, do elect for taxation of Arrears of Salary and/or Profit on Debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years received during the current year at the rates of tax that would have been applicable if such amounts had been received in the respective tax year(s)				
	Signature _____				
10. Arrears of salary					1100
11. Profit on debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years					100
12. Total [10 plus 11]					1000
	Tax Year	Excluding Arrears etc.		Including Arrears etc.	
		Taxable Income (Rs.)	Tax Payable (Rs.)	Taxable Income (Rs.)	Tax Payable (Rs.)
13.	_____	_____	_____	_____	92051
14.	_____	_____	_____	_____	92052
15.	_____	_____	_____	_____	92053
16.	_____	_____	_____	_____	92054
17.	_____	_____	_____	_____	92055
18. Total [Add: 13 to 17]	_____ (a)			_____ (b)	92059
19. Tax on Arrears of Salary and Profit on Debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years					
	Difference of tax payable on taxable income including arrears etc. and tax payable on taxable income excluding arrears etc. [18(b) minus 18(a)]				
					9205
Total Tax on Retirement benefits, Arrears of Salary and Profit on Debt derived from investment in National Savings Schemes including Defence Saving Certificates relating to prior years					
20. Transferred to the Return of Total Income [8 plus 19]					9210

Signature _____

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

**Annex X
Tax Already Paid Including Adjustments**

Tax Year	2005	X
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
CNIC/Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Advance Tax			
1. First installment	Evidence of payment attached <input type="checkbox"/>	94611	Paid On _____
2. Second installment	Evidence of payment attached <input type="checkbox"/>	94612	_____
3. Third installment	Evidence of payment attached <input type="checkbox"/>	94613	_____
4. Fourth installment	Evidence of payment attached <input type="checkbox"/>	94614	_____
5. Sub-Total [Add 1 to 4]		9461	

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Tax Collected/Deducted at Source (Other than tax collected/deducted on receipts/value of goods subject to final taxation)			
6. On import of goods	Evidence of payment attached <input type="checkbox"/>	9401	_____
7. From salary		9403	_____
8. On profit on debt	Evidence of payment attached <input type="checkbox"/>	9406	_____
Name and Branch of withholding agent	Certificate/Account No. et. Amount		
_____	_____	94061	
_____	_____	94062	
_____	_____	94063	
9. On payments received by non-resident	Evidence of payment attached <input type="checkbox"/>	9416	_____
10. On payments for goods and services	Evidence of payment attached <input type="checkbox"/>	9418	_____
11. On realization of foreign indenting commission	Evidence of payment attached <input type="checkbox"/>	9431	_____
12. On rent of immovable property	Evidence of payment attached <input type="checkbox"/>	9433	_____
13. With motor vehicle tax	Evidence of payment attached <input type="checkbox"/>	9440	_____
Registration No. _____	_____	94401	
_____	_____	94402	
_____	_____	94403	
14. With bill for electricity consumption	Evidence of payment attached <input type="checkbox"/>	9441	_____
Consumer No. _____	In the name of _____	94411	
_____	_____	94412	
_____	_____	94413	
15. With telephone bills, mobile phone and pre-paid cards	Evidence of payment attached <input type="checkbox"/>	9442	_____
Number _____	In the name of _____	94421	
_____	_____	94422	
_____	_____	94423	
_____	_____	94424	
16. Sub-Total [Add 6 to 15]		9459	

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Adjustment of Prior Year(s) Refunds Determined by Department To the extent adjustment is required against the current year's demand, if any			
17. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94981	_____
18. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94982	_____
19. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94983	_____
20. For tax/assessment year _____	Evidence of refund due attached <input type="checkbox"/>	94984	_____
21. Sub-total [Add 17 to 20]		9498	

Particulars	Code	Amount (Rs.)	Amount (Rs.)
Total Tax Already Paid including Adjustments			
22. Transferred to Return of Total Income [5 plus 16 plus 21]		9470	

Signature _____

Applicable
For the
Tax Year 2005

Annex XI
Statement of Final Taxation
(As attachment to Return of Total Income)
 Applicable where a taxpayer has income subject to final taxation as well as income subject to normal taxation

Tax Year	2005	XI
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN *	_____	
CNIC/Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Details of Receipts / Value of goods subject to Final Taxation
 Items subject to different applicable tax rates for each nature of receipt etc should be stated separately

Nature	Cod e	Applicable Tax Rate Percentage	Receipts/Value Amount (Rs.)	Tax Payable/Due Amount (Rs.)	Cod e	Tax Deducted / collected / paid Amount (Rs.)	Evidence of Tax Deducted / Collected / Paid
1. Imports.	6401	6.00%	_____	_____	9401	_____	Attached <input type="checkbox"/>
	64011		_____	_____	94011	_____	Attached <input type="checkbox"/>
2. Dividend	6404	5.00%	_____	_____	9404	_____	Attached <input type="checkbox"/>
	6405	10.00%	_____	_____	9405	_____	Attached <input type="checkbox"/>
	64051		_____	_____	94051	_____	Attached <input type="checkbox"/>
3. Royalty/Fee for Technical Services	6414	15.00%	_____	_____	9414	_____	Attached <input type="checkbox"/>
	6415		_____	_____	9415	_____	Attached <input type="checkbox"/>
4. Sale/Supply of Goods	6417	1.50%	_____	_____	9417	_____	Attached <input type="checkbox"/>
	6418	3.50%	_____	_____	9418	_____	Attached <input type="checkbox"/>
	64181		_____	_____	94181	_____	Attached <input type="checkbox"/>
5. Execution of contracts.	6422	5.00%	_____	_____	9422	_____	Attached <input type="checkbox"/>
	6421	6.00%	_____	_____	9421	_____	Attached <input type="checkbox"/>
	6423		_____	_____	9423	_____	Attached <input type="checkbox"/>
6. Exports	6428	7%	_____	_____	9428	_____	Attached <input type="checkbox"/>
	6429		_____	_____	9429	_____	Attached <input type="checkbox"/>
	6430	1.25%	_____	_____	9430	_____	Attached <input type="checkbox"/>
7. Prizes and Winnings	6434	10.00%	_____	_____	9434	_____	Attached <input type="checkbox"/>
	6435		_____	_____	9435	_____	Attached <input type="checkbox"/>
8. Brokerage and commission	6443	5.00%	_____	_____	9443	_____	Attached <input type="checkbox"/>
	6444	10.00%	_____	_____	9444	_____	Attached <input type="checkbox"/>
9. Goods Transported by Vehicles	6440		_____	_____	9440	_____	Attached <input type="checkbox"/>
10. Total	6459		_____	_____	9459	_____	
11. Balance Tax	9300		_____	_____		_____	
				(b) Payable		_____	
12. Tax Paid with Statement	9471		_____	_____		_____	Attached <input type="checkbox"/>

Applicable
 For the
 Tax Year 2005

Documents and records maintained in support of incomes subject to final taxation

13. _____
14. _____
15. _____
16. _____
17. _____

Signature _____

**Annex XII (For Companies)
Key Information**

Tax Year	2005	XII
LTU/RTO/MTU/Zone Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars	Code		
1. Any change in method of valuation of stores, spares, loose tools and stock-in-trade	0001	Yes	No
2. Transactions with "associates" (both paid/received)	0002	Percentage in total *	Amount (Rs.)
Name, address, NTN			
(a) _____	0003	_____	_____
(b) _____	0004	_____	_____
(c) _____	0005	_____	_____
(d) _____	0006	_____	_____
* Sales and purchases of goods and services, commission, discounts, brokerage, profit on debt (markup etc.), royalty, fee for technical services, etc.			
3. Change as compared to the preceding year in the:			
(a) Issued, subscribed and paid up capital, where applicable	0011	Yes	No
(b) Fund balances etc. (other than transfer of profit or loss), where applicable	0012	Yes	No
(c) Reserves (other than transfer of profit or loss)	0013	Yes	No
(d) Redeemable capital (other than re-payment)	0014	Yes	No
(e) Debentures (other than re-payment)	0015	Yes	No
(f) Long-term debts (other than re-payment)	0016	Yes	No
(g) Debts against assets (other than re-payment)	0017	Yes	No
(h) Long-term deposits (other than re-payment)	0018	Yes	No
(i) Short-term debts etc. (other than re-payment and renewal)	0019	Yes	No
(j) Intangible assets	0020	Yes	No
4. Whether any agreement or arrangement entered into during the tax year for issuance of shares under the "employee share scheme"?	0021	Yes	No
5. Whether any lease financing arrangements entered into during the tax year?	0022	Yes	No
6. (a) Whether any long-term or short-term debts (other than those borrowed from companies engaged in the business of banking, modaraba, leasing, investment, venture capital, financing etc.) borrowed during the tax year?	0023	Yes	No
(b) If yes, whether such debts carry a profit on debt (interest in excess of profit/return on debt)?	0024	Yes	No
7. Whether long-term or short-term debts include any long-term debts?	0025	Yes	No
8. In case of foreign controlled resident company (other than a financial institution or a banking company) whether foreign debt to foreign equity ratio exceeded three to one at any time during the tax year?	0026	Yes	No
9. Whether any transaction made with an associate in violation of the Arm's length principle during the year?	0027	Yes	No
10. Additions in fixed assets during the tax year (Cost)	0028	_____	_____
11. Disposal of fixed assets during the tax year (Realizations on disposal)	0029	_____	_____
12. Whether additions in motor vehicles include passenger transport vehicles not plying for hire?	0030	Yes	No
13. Whether re-valuation of fixed assets made during the tax year?	0031	Yes	No
14. Whether disposal of fixed assets during the tax year include any fixed asset, which was subject to finance lease?	0032	Yes	No
15. Whether any non-business loans, advances or deposits given to:			
(a) The chief executive, director(s) or the shareholder(s) of the company or the trustee(s) of a trust?	0033	Yes	No
(b) Any other person?	0034	Yes	No
16. Whether any amount given to the landlord which is not adjustable against the rent of land or building?	0035	Yes	No

Signature _____

Annex-IV

**1 PART - I
RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001
FOR COMPANIES**

1

Original for the Department (Please Mark ✓ in the relevant box/Use additional sheets where necessary) Duplicate for the Taxpayer

Taxpayer's (Company) Profile

<p>1. Year Ending On (dd/mm/yyyy) _____</p> <p>2. Name (In Block Letters) _____</p> <p>3. Registered Office (a) Address _____</p> <p>_____</p> <p>_____</p> <p>(b) Telephone (i) _____ (ii) _____</p> <p>(c) Fax _____</p> <p>(d) E-Mail _____</p> <p>4. Principal Office / (a) Address _____</p> <p>Head Office/ _____</p> <p>Correspondence _____</p> <p>(b) Telephone (i) _____ (ii) _____ (c) Fax _____</p> <p>(d) E-Mail _____</p> <p>5. Type (See code description at back)</p> <p>(a) Of Company <input type="checkbox"/> 10 <input type="checkbox"/> 20 <input type="checkbox"/> 30 <input type="checkbox"/> 40 <input type="checkbox"/> 51 <input type="checkbox"/> 52 <input type="checkbox"/> 61 <input type="checkbox"/> 62 <input type="checkbox"/> 63 <input type="checkbox"/> 64 <input type="checkbox"/> 65 <input type="checkbox"/> 70 <input type="checkbox"/> 80 <input type="checkbox"/> 90</p> <p>(b) Public Utility <input type="checkbox"/> 001 <input type="checkbox"/> 002 <input type="checkbox"/> 003 <input type="checkbox"/> 005 <input type="checkbox"/> 009</p> <p>(c) Bank or Banking Financial Institution or others <input type="checkbox"/> 0002 <input type="checkbox"/> 0005 <input type="checkbox"/> 0009</p> <p>6. Residential Status (a) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident</p> <p>(b) Foreign controlled resident company <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(c) If non-resident, country of incorporation/foreign control and management _____</p> <p>(d) Permanent resident non-resident in Pakistan <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>7. Contact Person's (a) Name _____</p> <p>(b) Designation _____ (c) Telephone _____</p> <p>8. Authorized Representative, if any (a) Name _____</p> <p>(b) <input type="checkbox"/> Sole <input type="checkbox"/> Joint Representative <input type="checkbox"/> Director <input type="checkbox"/> CSM <input type="checkbox"/> Other <input type="checkbox"/> Taxpayer</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Tax Year</td> <td style="text-align: center;">2004</td> </tr> <tr> <td>Zone/LTU/MTU Code</td> <td>_____</td> </tr> <tr> <td>Circle Code</td> <td>_____</td> </tr> <tr> <td>NTN*</td> <td>_____</td> </tr> <tr> <td>Registration No.</td> <td>_____</td> </tr> <tr> <td>Date of Registration</td> <td>_____ dd/mm/yyyy</td> </tr> </table> <p><small>* In case of a new taxpayer without NTN, prescribed NTN application, attached. <input type="checkbox"/></small></p>	Tax Year	2004	Zone/LTU/MTU Code	_____	Circle Code	_____	NTN*	_____	Registration No.	_____	Date of Registration	_____ dd/mm/yyyy
Tax Year	2004												
Zone/LTU/MTU Code	_____												
Circle Code	_____												
NTN*	_____												
Registration No.	_____												
Date of Registration	_____ dd/mm/yyyy												

Particulars Amount As Coe Amount (Rs.)

Particulars	Amount As	Coe Amount (Rs.)
Computation of Taxable Income		
9. Income/(Loss) from Business *	As per Annex IIB attached <input type="checkbox"/>	9201
10. Share from ADP * (a) Un-taxed	As per Annex III attached <input type="checkbox"/>	9206
	(b) Taxed (For rate purposes) As per Annex III attached <input type="checkbox"/>	9207
11. Income/(Loss) from Property *	As per Annex IV attached <input type="checkbox"/>	9202
12. Capital Gains *	As per Annex V attached <input type="checkbox"/>	9205
13. Income/(Loss) from Other Sources *	As per Annex VI attached <input type="checkbox"/>	9203
14. Foreign Income	As per Annex VII attached <input type="checkbox"/>	9204
15. Total Income/(Loss) [Add 9 to 14]		9281
16. Less: (a) Zakat paid under the Zakat and Ushr Ordinance, 1980		9001
	(b) Workers Welfare Fund	9002
	(c) Sub-Total [16(a) plus 16(b)]	9273
17. Sub-Total [15 minus 16(c)]		9272
18. Brought Forward Business Losses	As per Annex IID attached <input type="checkbox"/>	9250
19. Taxable Income/(Loss) [17us/minus 18]		9200

* Excluding foreign income separately disclosed at S. No. 14 Continued..P/2

For Assistance – Call Help line Center of Tele: 051-111-227-227 or 051-111-227-228, Fax 051-9219215 and E-mail at helpline@cbr.gov.pk

¹ This was earlier substituted by S.R.O. 651(I)/2004 dated 30.07.2004. The substituted Part-I is given in Annex-IV

20. In case of Taxable Loss

(a) Un-absorbed depreciation, initial allowance and amortization carried forward As per Annex IID attached _____ **9252**

(b) Business losses carried forward As per Annex IID attached _____ **9251**

Computation of Tax

21. (a) Gross Tax at the rate of _____ % **9209** _____ **9210**

(b) Less: Tax Reductions, Credits & Averaging As per Annex VIII attached _____ **9211**

(c) **Net Tax [21(a) minus 21(b)]** _____ **9279**

22. (a) Tax under section 113 Turnover* _____ **9212**

(b) Minimum Tax [0.50% of the turnover (22(a))] _____ **9213**

(c) Less: Tax Reduction or Exemption from Minimum Tax _____ **9214**

(d) **Balance Minimum Tax [22(b) minus 22(c)]** _____ **9276**

23. (a) Tax under section 148(B) Value of imports _____ **9216**

(b) Minimum Tax [3.00% of the value of imports (23(a))] _____ **9217**

24. **Tax Chargeable [21(c) or 22(d) or 23(b), whichever is higher]** _____ **9276**

25. Less: Tax Already Paid including Adjustments As per Annex X attached _____ **9218**

26. **Balance Tax [24 minus 25]** (a) Refundable Rs _____ (b) Payable **9275**

27. Tax Paid With Return _____ **9404**

28. Workers Welfare Fund Provisions etc. _____ **9403**

* Both subject to final and non-final taxation

Income claimed to be Exempt and not included in Total Income

Nature of Income	Provision of law under which Exempt
29. _____	_____
30. _____	_____
31. _____	_____
32. _____	_____
33. Total [Add 29 to 32]	_____

Other documents

34. Income subject to final taxation, if any As per Annex XI attached

35. Key information As per Annex XII attached

36. Audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 or any other statute under which incorporated, registered, formed or constituted alongwith auditors' and directors' reports thereon. Attached

Verification

I, _____, holder of NIC No. _____ in my capacity as Principal Officer/ Trustee/ Representative of the Taxpayer named above do hereby solemnly declare that to the best of my knowledge and belief the information given in this Return and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

(The attention in the verification, which is not applicable, should be scored out)

Date: (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____

Date: (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

Description of Type of Company Codes etc.

Type of Company Codes	Codes
Company formed and registered under the Companies Ordinance, 1984 (XLVII of 1984) or any other law repealed there under	10
Body corporate formed by or under any law in force in Pakistan	20
Modaraba as defined in the Modaraba Companies and Modarabas (Floatation and Control) Ordinance, 1980 (XXXI of 1980)	30
Body incorporated by or under the law of a country out-side Pakistan relating to incorporation of companies	40
Trust (Other than a unit trust)	51
Unit Trust	52
Co-operative Society (Other than a Finance Society) registered under the Co-operative Societies Act, 1925 (Sind Act VII of 1925)	61
Co-operative Society (Other than a Finance Society) registered under any other law for the time being in force	62
Finance Society registered under the Co-operative Societies Act, 1925 (Sind Act VII of 1925)	63
Finance Society registered under any other law for the time being in force	64
Any other society (other than Co-operative or Finance) established or constituted by or under any law for the time being in force	65
Foreign Association, whether incorporated or not, declared by CBR to be a company	70
Provincial Government	80
Local authority in Pakistan	90
Public Company Codes	
A company in which not less than 50% shares are held by the Federal Government	001
A company whose shares are traded on a recognized stock exchange in Pakistan and remained listed at the end of the tax year	002
Unit trust whose units are widely available to the public	003
Any other trust as defined in the Trusts Act, 1882	004
A company in which shares are held by a foreign Government or a foreign company owned by a foreign Government	005
Private Company Code	
A Company which is not a public company	009
Banking Company Codes	
As defined in the Banking Companies Ordinance, 1962	0001
A body corporate which transacts the business of banking in Pakistan	0002
Non-banking financial institution Codes	
A company which is not a Banking Company	0005
Others	
A company which is neither a banking company nor a non-banking financial institution	0009

Applicable
For the
Tax Year 2004

¹[PART - II

**RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001
FOR NON-SALARIED INDIVIDUAL AND ASSOCIATION OF PERSONS**

2

Original for the Department (Please Mark ✓ in the relevant box/Use additional sheets where necessary) Duplicate for the Taxpayer

Taxpayer's (Individual/Association of Persons) Profile

1. Year Ending On (dd/mm/yyyy) _____

2. Status IND AOP

3. Name ** (In Block Letters) _____

4. Address _____

5. Telephone (i) _____ (ii) _____

** In case of an individual - His/her name in full AND in case of an association of persons - Name and style of the association of persons

Tax Year **2004**

Zone/LTU/MTU Code _____

Circle Code _____

NTN* _____

NIC _____ (For Individuals only)

* In case of a new taxpayer without NTN, prescribed NTN application, attached.

Particulars	Amount (Rs.)	Code	Amount (Rs.)
Computation of Taxable Income			
6. Income/(Loss) from Business	As per Annex II attached <input type="checkbox"/>	9201	_____
7. Share from AOP (a) Un-Taxed	As per Annex III attached <input type="checkbox"/>	9206	_____
	(b) Taxed (For rate purposes) As per Annex III attached <input type="checkbox"/>	9207	_____
8. Income/(Loss) from Property	As per Annex IV attached <input type="checkbox"/>	9202	_____
9. Capital Gains	As per Annex V attached <input type="checkbox"/>	9205	_____
10. Income/(Loss) from Other Sources	As per Annex VI attached <input type="checkbox"/>	9203	_____
11. Total Income/(Loss) [Add 6 to 10]		9281	_____
12. Less: (a) Zakat paid under the Zakat and Ushr Ordinance, 1980 _____	(b) Medical Services Evidence of payment attached <input type="checkbox"/>	9001	_____
	(c) Workers Welfare Fund _____	9002	_____
	(d) Sub-Total [Add 12(a) to 12(c)]	9070	_____
	13. Taxable Income/(Loss) [11 minus 12(d)]		9071
14. Income claimed to be exempted and not included in computation of Taxable Income		9072	_____
15. Gross Tax	Agricultural Income exceeds Rs. 30,000 Yes <input type="checkbox"/> No <input type="checkbox"/>	9210	_____
16. Less: Tax Reductions, Credits & Averaging	As per Annex VIII attached <input type="checkbox"/>	9211	_____
17. Net Tax [15 minus 16]		9279	_____
18. Add: Tax on prior years Profit on Depreciation <input type="checkbox"/>	As per Annex IX attached _____	9219	_____
19. Total [17 plus 18]		9274	_____
20. Tax Already Paid including Adjustments	As per Annex X attached _____	9218	_____
21. Balance Tax [19 minus 20] (a) Refundable Rs. _____ (b) Payable		9275	_____
22. Tax Paid With Return	Evidence of payment attached _____	9214	_____
23. Workers Welfare Fund Paid With Return	Evidence paid with return attached _____	9013	_____
24. Income subject to final assessment of any other tax <input type="checkbox"/>	Other tax returns attached _____		_____
25. Wealth Statement (Applicable to individuals only, if declare or has assessed income is Rs. 500,000 or more) Attached <input type="checkbox"/>			_____

Verification

I, _____, holder of NIC No. _____ in my capacity as Self/Member or Partner of Association of persons/Principal Officer of Local Authority/Representative of Taxpayer named above do hereby solemnly declare that to the best of my knowledge and belief the information given in this Return and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative is the verification, which is not applicable, should be scored 0)

Date (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____ Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

For Assistance - Call Help line: Center of Tele: 051-111-227-227 or 051-111-227-228, Fax 051-9219215 and E-mail of helpline@cbtr.gov.pk

¹ This was earlier substituted by S.R.O. 651(I)/2004 dated 30.07.2004. The substituted Part-I is given in Annex-IV

¹[PART - III

EMPLOYER'S CERTIFICATE IN LIEU OF RETURN OF INCOME UNDER THE INCOME TAX ORDINANCE, 2001

3

Original for the Department (Please Mark ✓ in the relevant box/Use additional sheets where necessary) Duplicate for the Taxpayer

Taxpayer's (Employee) Profile

1. Year Ending On (dd/mm/yyyy) _____

2. Name ** (In Block Letters) _____

3. Address _____

4. Telephone (i) _____ (ii) _____

Tax Year **2004**

Zone/LTU/MTU Code _____

Circle Code _____

NTN* _____

NIC _____

*/For Individuals only

* Is case of a new taxpayer with out NTN, prescribed NTN application, attached.

Employer's Profile

5. Zone/LTU/MTU Code _____ Circle Code _____ National Tax Number _____

6. Name * (In Block Letters) _____

7. Address _____

8. Telephone (i) _____ (ii) _____ Fax _____

9. E-mail _____

* In case of an Individual- His/her name in HUND In case of an association of persons/company- Name and style of the association of persons/company

Particulars	Code	Amount (Rs.)
Employer's Certificate of Salary and Tax Deducted there on		
10. Gross Salary	9301	_____
11. Less: Exempt Salary	9302	_____
12. Chargeable Salary [10 minus 11]	9383	_____
13. Tax Payable on Chargeable Salary	9410	_____
14. Tax Deducted and Deposited by Employer	9405	_____
15. Balance Tax [13 minus 14] (a) Found to be Rs. (b) Payable	9275	_____
16. Tax Paid With Return <input type="checkbox"/>	9404	_____
Employer's Verification		
I, _____, in the capacity of _____ (designation) of the employer named above, do hereby solemnly affirm to the best of my knowledge and belief that the information given in this Certificate is true, correct, complete, and accurate and has been determined in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.		
Date (dd/mm/yyyy)	Signature	

Other Documents

17. Income subject to final taxation, if any, As per Annex XI attached

18. Wealth Statement (If applicable, it should be attached) Attached

I, _____, in my capacity as Self / Representative of the taxpayer named above, hereby solemnly declare that:

(a) The taxpayer named above have no other employer.

(b) The taxpayer named above have no income from gain on disposal of shares subject to restriction of transfer or a right or option to acquire shares acquired under the employee share scheme.

(c) The taxpayer named above does not opt for separate taxation in respect of payment or termination etc. or arrears of salary.

(d) The taxpayer named above have no income chargeable to tax under the head Business (including share from association of persons), Property, Capital Gains and Other sources (the royalty, profits, etc. yield, interest, etc. from the lease of land or building, etc.).

(e) The taxpayer named above agricultural income does not exceed Rs. 80,000.

(f) The taxpayer named above does not have any claim for deductible allowances (the Zakat etc) or reduction in tax being 65 years of age or more or tax credit for charitable donations etc. or any tax collected or deducted (other than from salary).

(g) To the best of my knowledge and belief the information given in the attached Annex(es), Statement, Document(s) or Details is/are correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.

(The alternate in the verification, which is not applicable, should be scored 0)

Signature _____
Date (dd/mm/yyyy) _____

Alternate to Employee's Verification

In case an employee has any other source of income, deduction from income, tax reduction and credits, etc. then fill in the attachment to the employer's certificate

ACKNOWLEDGMENT

Inward No. _____

Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

For Assistance - Call Help line Center at Tele: 051-111-227-227 or 051-111-227-228, Fax 051-9219215 and E-mail at helpline@cbtr.qov.pk

¹ This was earlier substituted by S.R.O. 651(I)/2004 dated 30.07.2004. The substituted Part-I is given in Annex-IV

1 [PART - IIIA

**ATTACHMENT TO EMPLOYER'S CERTIFICATE
IN LIEU OF RETURN OF INCOME**
FORM OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001
**For Salaried Individual Having Other Sources of
Income, Deductions from Income, Tax Reductions
or Credits, Etc.**

Tax Year	2004	4
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC	_____	(For individuals only)

Original for the Department/ Duplicate for the Taxpayer
(Please Mark in the relevant box/Use additional sheets where necessary)

Particulars	Amount (Rs.)	Code	Amount (Rs.)
Computation of Taxable Income			
1. Income from Salary			
(a) As certified by the employer(s) <small>As per employer's certificate(s) in lieu of return of income attached</small>	<input type="checkbox"/>	9301	_____
(b) Add: Gain on disposal of shares subject to restrictions of transfer or a right or option to acquire shares acquired under employee share scheme		9303	_____
(c) Sub-Total [1(a) plus 1(b)]		9375	_____
(d) Less: Payments on termination including redundancy or loss of employment and golden handshake elected to be taxed at average rate of preceding three years		9313	_____
(e) Arrears of salary elected to be taxed at the rate of tax that would have been applicable if such arrears had been received in the tax year in which services were rendered		9314	_____
(f) Sub-Total [1(c) minus sum of 1(d) and 1(e)]		9270	_____
2. Income/(Loss) from Business <small>As per Annex II attached</small>	<input type="checkbox"/>	9201	_____
3. Share from AOP (a) Un-Taxed <small>As per Annex III attached</small>	<input type="checkbox"/>	9206	_____
(b) Taxed (For rate purposes) <small>As per Annex III attached</small>	<input type="checkbox"/>	9207	_____
4. Income/(Loss) from Property <small>As per Annex IV attached</small>	<input type="checkbox"/>	9202	_____
5. Capital Gains <small>As per Annex V attached</small>	<input type="checkbox"/>	9205	_____
6. Income/(Loss) from Other Sources <small>As per Annex VI attached</small>	<input type="checkbox"/>	9203	_____
7. Total Income/(Loss) [Add 1(f) to 6]		9281	_____
8. Less: (a) Zakat paid under the Zakat and Ushr Ordinance, 1980		9001	_____
(b) Medical Services <small>Evidence of payment attached</small>	<input type="checkbox"/>	9004	_____
(c) Workers Welfare Fund		9002	_____
(d) Sub-Total [Add 8(a) to 8(c)]		9070	_____
9. Taxable Income/(Loss) [Add 7 to 8(d)]		9071	_____
10. Income claimed to be exempt and not included in total taxable income		9072	_____
11. Gross Tax <small>Agricultural Income exceeds Rs. 80,000 Yes No</small>	<input type="checkbox"/>	9210	_____
12. LESS: Tax Reductions, Credits & Averages <small>As per Annex VIII attached</small>	<input type="checkbox"/>	9211	_____
13. Net Tax [11 minus 12]		9279	_____
14. Add: Tax on Retirement benefits, arrears of salary and on prior years Profit on debts <small>As per Annex IX attached</small>	<input type="checkbox"/>	9412	_____
15. Total [13 plus 14]		9272	_____
16. Less: Tax Already Paid including Adjustments <small>As per Annex X attached</small>	<input type="checkbox"/>	9218	_____
17. Balance Tax [15 minus 16] (a) Refundable Rs.		95	_____
18. Tax Paid With Return <small>Evidence of payment attached</small>	<input type="checkbox"/>	94	_____
19. Workers Welfare Fund <small>Evidence of payment attached</small>	<input type="checkbox"/>	93	_____

Applicable
For the
Tax Year: 2004

Verification
I, _____ holder of NIC No. _____ in my capacity as Self / Representative of Taxpayer named above do hereby solemnly declare that to the best of my knowledge and belief the information given in this Employer's Certificate in lieu of Return of Total Income and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.
(The attestation is the verification, which is not applicable, shall be scored out)

Date: (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____ Name & signature of receiving official _____ Seal _____
Date: (dd/mm/yyyy) _____

¹ This was earlier inserted by S.R.O. 651(I)/2004 dated 30.07.2004.

PART-IV

FORM OF WELATH STATEMENT

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

Name of Individual

Zone

Circle

National Tax No.

Ending on
d d m m y y y y

Tax Year

Particulars/Description of assets and liabilities	Code	Amount
1. Business Capital (indicate name of business)		
(a)		
(b)		
2. Non-Agricultural Property (indicate location & identification)		
(a)		
(b)		
(c)		
(d)		
3. Agricultural Property - Land (indicate location & identification)		
(a)		
(b)		
(c)		
4. Agricultural Property (Specify equipment, live stock, seeds, & buildings, fertilizer, etc.)		
(a)		
(b)		
5. Investments (Specify stocks, shares, debentures, Unit certificates, other certificates, deposits and certificates of National Saving Schemes, mortgages, loans, advances, etc.)		
(a)		
(b)		
(c)		
6. Loans and Advances, etc.		
(a)		
(b)		
7. Motor vehicles (Indicate make, model and registration number)		
(a)		
(b)		
8. Jewellery (Indicate description and weight)		
9. Furniture and Fittings - Residence		

Applicable
For the
Tax Year 2003

2004

Particulars/ Description of assets and liabilities	Code	Amount
10. Cash & Bank Balances		
(a) Non-business cash in hand		
(b) Non-business bank balances, etc. in current/ deposit/ savings accounts or any other deposit)		
Name of bank, etc. Branch and address Account Number, etc.		
(i)		
(ii)		
(iii)		
(iv)		
11. Any Other Assets		
(a) Accumulated balance of life insurance premium actually paid		
(b) Accumulated balance of employees contribution to a Provident fund or any other fund		
(c)		
(d)		
12. Assets, if any, standing in the name of spouse, minor children & other dependents*		
(a)		
(b)		
(c)		
13. Total Assets [1 to 12]		
14. Liabilities		
(a) Business Capital - Overdrawn (indicate name of business)		
(b) Others (including mortgages, loans, overdrafts, advances, borrowings, amounts due under hire purchase agreement or any other debt)		
(i)		
(ii)		
15. Total Liabilities [a to b(ii)]		
16. Net Wealth of the current year [Total assets(13) minus total liabilities (15)]		
17. Annual personal expenses.		
18. Number of family members and dependents		<input type="checkbox"/> Adults <input type="checkbox"/> <input type="checkbox"/> Minors <input type="checkbox"/>
19. Assets, if any, transferred to any person		
<p>I hereby declare that, to the best of my knowledge and belief, the above statement of the assets and liabilities of myself, my wife or wives, minor children and other dependents as on _____ and _____ of my personal expenditure for the year ended __</p>		

Applicable
For the
Tax Year 2003
&
2004

Date

d	d	-	m	m	-	y	y	y	y	y	y

Signature of the Taxpayer

(Notes on reverse)

Notes

1. If the space provided in the form is found to be inadequate, additional sheet or sheets may be used.
2. All assets should be valued at cost.
3. If any exact figure cannot be inserted, an estimate should be made, mark it clearly "ESTIMATE".
4. (a) If balance sheet in respect of any business has been submitted to the Department, the entry of "Business Capital" should consist of the net balance on capital, current and loan accounts as shown in those Balance Sheets on the specified date, if such net a
 - (b) Where no Balance Sheet has been submitted, the assessee should list, on a separate sheet of paper attached to this form, the assets and liabilities of the business on the specified date. The excess of assets listed, should be entered as "Business Capital"
 - (c) If the net balance at (a) above is a debit balance, it should be included in liabilities.
5. Agricultural equipment, such as irrigation pumps and tube-wells etc., should be detailed at cost with description.
6. Give details of stocks, shares and debentures, e.g., number, face value, name of the company and type.
7. Give details of assets of the spouse or other person if the assessee is not a partner such asset was transferred directly or indirectly to the spouse or other person or acquired by them with funds provided by you.
8. In the case of assets acquired under a lease or purchase agreement, the purchase price should be shown under the appropriate head in the assets and the balance amount due should be shown under liabilities.
9. Where the statement is being filed for the first time or covers more than one tax year, separate re-conciliation of the increase/(decrease) in wealth and of the source and applications should be provided for each year.

Applicable
For the
Tax Year 2003
&
2004

¹PART - V

STATEMENT OF FINAL TAXATION UNDER SECTION 115(4) OF THE INCOME TAX ORDINANCE, 2001

[To be filed by persons whose receipts/value of goods is chargeable to tax under section 5, 6, 113A, 148, 152, 153, 154, 156 or 234 of the Income Tax Ordinance, 2001]

Original for the Department/Duplicate for the Taxpayer

(Please Mark ✓ in the relevant box/Use additional sheets where necessary)

* In case of a new taxpayer without NTN, prescribed NTN application, attached.

Tax Year	2004	5
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC	_____ (For individuals only)	

Taxpayer's (Individual/Association of Persons/Company) Profile

1. Year Ending On (dd/mm/yyyy) _____ 2. Status IND AOP COY

3. Name * (In Block Letters) _____

4. Business Name (In Block Letters) _____

5. Address _____

6. Telephone (i) _____ (ii) _____ 7. Fax _____

8. E-mail, if any _____

9. Sales Tax Registration Number(s) _____ if any

10. Principal Business Activity Manufacturer Importer Exporter Distributor Wholesaler Retailer
 Commission Professional Services Others

11. Nature/description of Business _____

12. Business Code _____ (To be filled by the department)

* In case of an individual - His/her name in full AND in case of an association of persons / company - Name and style of the association of persons / company

Nature	Code	Applicable Tax Rate Percentage(%)	Receipts/Value Amount (Rt.)	Tax Payable/Due Amount (Rt.)	Tax Deducted /Collected/Paid Amount (Rt.)	Evidence of Tax Deducted /Collected/Paid
--------	------	-----------------------------------	-----------------------------	------------------------------	---	--

Details of Receipts / Value of goods subject to Final Taxation

13. Imports	<input type="checkbox"/> 5011					Attached <input type="checkbox"/>
14. Dividend	<input type="checkbox"/> 51					Attached <input type="checkbox"/>
15. Royalty/Fee for Technical Services	<input type="checkbox"/> 5211					Attached <input type="checkbox"/>
16. Supply of Goods	<input type="checkbox"/> 5311					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5321					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5331					Attached <input type="checkbox"/>
17. Contracts	<input type="checkbox"/> 5411					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5421					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5431					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5441					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5451					Attached <input type="checkbox"/>
18. Exports	<input type="checkbox"/> 5521					Attached <input type="checkbox"/>
	<input type="checkbox"/> 5531					Attached <input type="checkbox"/>
19. Prizes and Winnings	<input type="checkbox"/> 5611					Attached <input type="checkbox"/>
20. Goods Transport Vehicles	<input type="checkbox"/> 5711					Attached <input type="checkbox"/>

Verification

I, _____ holder of NIC No. _____ in my capacity as Self / Member or Partner of Association of Persons/ Principal Officer of Local Authority or Company / Representative of Taxpayer named above do hereby solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002.
 (The attribute in the verification, which is not applicable, should be scored 0)

Date (dd/mm/yyyy) _____ Signature _____

ACKNOWLEDGMENT

Inward No. _____ Name & signature of receiving official _____ Seal _____
 Date (dd/mm/yyyy) _____

For Assistance - Call Help line Center of Tele: 051-111-227-227 or 051-111-227-228, Fax 051-9219215 and E-mail at helpline@obr.gov.pk

¹ This was earlier substituted by S.R.O. 651(I)/2004 dated 30.07.2004. The substituted Part-I is given in Annex-IV

1 [PART - VA

STATEMENT OF FINAL TAXATION FOR RETAILERS HAVING ANNUAL TURNOVER UPTO RS 5,000,000 UNDER SECTION 113A READ WITH SECTION 115(4) OF THE INCOME TAX ORDINANCE, 2001

Original for the Department/Duplicate for the Taxpayer/Triplicate and Quaduplicate for Bank
(Please Mark ✓ in the relevant box/Use additional sheets where necessary)

* In case of a new taxpayer without NTN, prescribed NTN application, attached.

Tax Year	2004	6
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC	_____	(For individuals only)

Taxpayer's (Individual/Association of Persons) Profile

1. Year Ending On (dd/mm/yyyy)	_____	2. Status	<input type="checkbox"/> IND <input checked="" type="checkbox"/> AOP
3. Name * (In Block Letters)	_____		
4. Business Name (In Block Letters)	_____		
5. Address	_____		
6. Telephone	(i) _____	(ii) _____	7. Fax _____
8. Nature/description of Business	_____		
9. Business Code	_____ (To be filled by the department)		

* In case of an individual - His/her name in full AND in case of an association of persons - Name and style of the association of persons

Particulars	Amount (Rs.)	Code	Amount (Rs.)
10. Annual Turnover of the retailer	_____	4064	_____
11. Tax at the rate of 0.75% on the turnover	_____	4065	_____
12. Tax Already Paid			
(a) Advance tax Evidence of payment attached <input type="checkbox"/>	_____	4480	_____
(b) Tax collected/deducted at source			
(i) Alongwith motor vehicle tax* Registration No. _____ Engine / Seating Capacity _____		0201	_____
		0202	_____
(ii) Alongwith bill for _____ (Electricity bills, telephone bills, etc.) Consumer No. _____		0301	_____
		0302	_____
(iii) Alongwith telephone bills _____ (mobile phone and pre-paid cards* Phone Number _____ in the name of _____)		0401	_____
		0402	_____
(iv) Others specified Evidence of payment attached _____		0501	_____
(v) Sub-Total [Add 12(a) to 12(b)(iv)]	_____	0218	_____
13. Balance Tax [plus 12(v)] (a) Remittance Rs. _____			8775

* Do not attach any evidence, if you give the requisite details.
I, _____ (Officially) in my capacity as Self / Member or partner of association of persons / Representative of _____ if NIC No. _____ or named as a taxpayer, do hereby solemnly declare that to the best of my knowledge and belief, the information given in this return is true and correct and I comply with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternate is the verification, which is not applicable, it should be scored out)
Date (dd/mm/yyyy) _____ Signature _____

Tax Payment (For Bank's Use)

Tax payable on annual turnover of a retailer under section 113A of the Income Tax Ordinance, 2001.

Rs (in figures) _____

Rupees (in words) _____

Treasury Chalan No. _____ Treasury/Bank Officer's Signature _____

Bank's Stamp _____
Date of Payment _____

ACKNOWLEDGMENT

Inward No. _____

Date (dd/mm/yyyy) _____ Name & signature of receiving official _____ Seal _____

For Assistance - Call Help line Center of Tele: 051-111-227-227 or 051-111-227-228, Fax 051-9219215 and E-mail at helpline@cbr.gov.pk

]

¹ This was earlier inserted by S.R.O. 651(I)/2004 dated 30.07.2004.

¹[PART – VI

1. Forms of annex(es) to be attached with the Return of total income to be filed by companies and non-salaried individuals and association of persons, Employer's Certificate in lieu of return of income (for salaried individuals) and Statement of final taxation under section 115(4) of the Income Tax Ordinance, 2001.

Applicable
For the
Tax Year 2004

¹ This was earlier substituted by S.R.O. 651(I)/2004 dated 30.07.2004. The substituted Part-I is given in Annex-IV

**Annex IIA (For Individual and Association of Persons)
Income / (Loss) from Business**

Tax Year	2004	IIA
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC	_____	(For individuals only)

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Business Profile

- Business Name (In Block Letters) _____
- Sales Tax Registration Number(s) _____ (if any)
- Business (a) Address _____

- (b) Telephone (i) _____ (ii) _____
- Principal Business Activity Manufacturer Importer Exporter Distributor Wholesaler Retailer
 Commission Professional Services Others Specify _____
- Nature/description of Business _____
- Business Code _____ (To be filled by the department)

Particulars	Amount (Rs.)	Code	Amount (Rs.)
-------------	--------------	------	--------------

Income Statement

Manufacturing, Trading and Profit and Loss Account / Income and Expenditure Account

7. Sales		4090	_____
8. Cost of Sales			_____
(a) Opening Stock		4001	_____
(b) Add: Purchases and Manufacturing/Trading Expenses etc		4031	_____
(c) Sub-Total [(a) plus (b)]		4079	_____
(d) Less: Closing Stock-in-trade		4002	_____
(e) Sub-Total [8(c) minus 8(d)]		4080	_____
9. Gross Profit [7 minus 8(e)]		4081	_____
10. Add: Other Revenues		4034	_____
11. Sub-Total [9 plus 10]		4082	_____
12. Less: Profit and Loss Expenses		4037	_____
13. Net Profit [11 minus 12]		4045	_____
14. Add/(less): Adjustments, if any		4003	_____
15. Balance Income from Business Transferred to Return of Total Income [13 plus/minus 14]		8201	_____

Brought Forward and/or Carried Forward of Business Loss or Un-absorbed Depreciation

- Applicable Yes No
- Details _____ As per Annex IID attached

Books of account, documents and records maintained in support of income from business declared

- _____
- _____
- _____
- _____
- _____

Signature _____

**Annex IIB (For Company)
Income / (Loss) from Business**

Tax Year	2004	IIB
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
Reg.No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Business Profile

1. Business Name (In Block Letters) _____

2. Sales Tax Registration Number(s) _____ (if any)

3. Business (a) Address _____

(b) Telephone (i) _____ (ii) _____ (c) Fax _____

(d) E-Mail _____

4. Principal Business Activity Manufacturer Importer Exporter Distributor Wholesaler Retailer
 Commission Services Others Specify _____

5. Nature/description of Business _____

6. Business Code _____ (To be filled by the department)

Particulars	Amount (Rs.)	Code	Amount (Rs.)
-------------	--------------	------	--------------

Income Statement

Manufacturing, Trading and Profit and loss account / Income and Expenditure Account

7. The figures enumerated below are in respect of (i) Single line of business (ii) More than one line of business

8. Sales

(a) Local sales (i) Gross sales _____ 4017
 (ii) Less: Commission/brokerage/discount _____ 4033
 (iii) **Net local sales** [8(b)(i) minus 8(b)(ii)] _____ 4078

(b) Export sales (i) Gross sales _____ 4020
 (ii) Less: Commission/brokerage/discount _____ 4034
 (iii) **Net export sales** [8(b)(i) minus 8(b)(ii)] _____ 4077

(c) Rebates / duty draw backs _____ 4035

(d) **Total** [8(a)(iii) plus 8(b)(iii) plus 8(c)] _____ 4076

9. Cost of Sales

(a) Raw material and components purchases— (i) Local _____ 4051
 (ii) Import _____ 4052
 (iii) **Sub-Total** [9(a)(i) plus 9(a)(ii)] _____ 4053

(b) Direct costs, wages and benefits _____ 4054
 (ii) Fuel and power _____ 4055
 (iii) Stores and spare parts consumed _____ 4056
 (iv) Insurance _____ 4057
 (v) Repairs and maintenance _____ 4058
 (vi) Others (specify head of account where expenditure under that head exceeds 5% of the sales)
 0101 _____
 0102 _____
 0103 _____
 0104 _____

(vii) **Sub-Total** [Add 9(b)(i) to 9(b)(vi)] _____ 4075

(c) Accounting depreciation / amortization _____ 4036

(d) Opening stock in trade _____ 4001

(e) Finished goods purchases — (i) Local _____ 4037
 (ii) Import _____ 4038
 (iii) **Sub-Total** [9(e)(i) plus 9(e)(ii)] _____ 4073

(f) **Sub-Total** [9(a)(iii) plus 9(b)(vii) plus 9(c) plus 9(d) plus 9(e)(iii)] _____ 4072

(g) Less: Closing stock in trade _____ 4002

(h) **Total** [9(f) minus 9(g)] _____ 4071

Continued...P/2

I-2-

Tax Year	2004	IIB/2
Zone/LTU/MTU Code	_____	_____
Circle Code	_____	_____
NTN	_____	_____
Reg. No.	_____	_____

10. Gross Profit / Other Revenues		
(a) Gross profit [8(d) minus 9(h)]		4065
(b) Others Revenues (specify all material items)		
(i) Gain on disposal of fixed assets		0201
(ii) _____		0202
(iii) _____		0203
(iv) _____		0204
(v) Sub-Total [Add 10(b)(i) to 10(b)(v)]		4093
(c) Total [10(a) plus 10(b)(v)]		4094
11. Administrative, Selling and Financial Expenses		
(a) Accounting depreciation / amortization		4039
(b) Advertisement, publicity and sales promotion		4040
(c) Debts written off as irrecoverable		4041
(d) Electricity, water and gas		4042
(e) Insurance		4043
(f) Legal and professional charges including audit fee etc.		4044
(g) Loss on disposal of fixed assets		4045
(h) Printing, stationery, photocopies, computer supplies etc.		4046
(i) Profit on debts (markup, interest, bank charge etc.)		4047
(j) Provision for doubtful or bad debts		4048
(k) Provision for _____		0301
(l) Provision for _____ (specify)		0302
(m) Rent, rates and taxes		4049
(n) Repairs and maintenance		4050
(o) Salaries, wages and benefits		4059
(p) Selling expenses on local sales		4060
(q) Selling expenses on export sales		4061
(r) Telephone, fax, mobile, postage, courier etc.		4062
(s) Traveling, conveyance and vehicles running and maintenance		4063
(t) Others (specify head account where expense is incurred for the head proceeds of sales)		
(i) _____		0401
(ii) _____		0402
(iii) _____		0403
(iv) _____		0404
(v) _____		0405
(vi) _____		0406
(vii) Sub-Total [Add 11(t)(i) to 11(t)(vi)]		4068
(q) Total [Add 11(a) to 11(s) plus 11(t)(vii)]		4089
12. Net Profit / (Loss) [10(c) minus 11(q)]		4090
13. Add/(less): Adjustments, if any As per Annex IIC attached <input type="checkbox"/>		4091
14. Balance Income / (Loss) from Business for the year		
Transferred to Return of Total Income [12 (plus/minus) 13]		8201

Books of account, documents and records maintained in support of income from business declared

- 15. _____
- 16. _____
- 17. _____
- 18. _____
- 19. _____

Signature _____

**Annex IIC (For Company)
Adjustments in Book Profits**

Tax Year	2004	IIC
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Particulars	Code	Amount (Rs.)
For deductions not allowed or other inclusions in income or exclusions from income To arrive at the chargeable income(loss) from business under the Income Tax Ordinance, 2001		
Deductions not allowed / inadmissible		
1. Cess, rate or tax health levied on the profits or gains or assessed as a percentage or otherwise on the basis of profit or gains	4201	_____
2. Salary, rent, brokerage or commission, profit on debt, payment to non-resident, payment for services or fee from which the company was liable to deduct tax at source unless the company has deducted and paid the tax as required by the Income Tax Ordinance, 2001	4202	_____
3. Entertainment expenditure in excess of prescribed limit	4203	_____
4. Contribution to an unrecognized provident fund, superannuation fund or gratuity fund or contribution to an provident fund or other fund established for the benefit of the employees, unless effective arrangements have been made to deduct tax at source in respect of which the recipient is chargeable to tax under the head "Salary"	4204	_____
5. Fine or penalty for the violation of any law, rule or regulation OR Personal expenditure	4205	_____
6. Value of perquisites and allowances in excess of 50% of the employee's salary excluding the value of perquisites and amount of allowances	4206	_____
7. Expenditure under a single account head which, in aggregate, exceeds Rs. 50,000 paid otherwise than by a crossed bank cheque or crossed bank draft (excluding expenditure not exceeding Rs. 5,000 or on account of freight charges, travel fare, postage, utilities or payment of taxes, duties, fees, fines or any other statutory obligation)	4207	_____
8. Salary exceeding Rs. 5,000 per month paid otherwise than by crossed cheque or direct transfer of the funds to the employee's bank account	4208	_____
9. Provisions for bad debts, obsolete stocks, etc.	4209	_____
10. Accounting depreciation/amortization	4210	_____
11. Markup on lease financing	4211	_____
12. Apportionment of expenditure including profit on debt, financial cost and lease payments relating to or attributable to non-business	4212	_____
13. Specify _____	0101	_____
14. Specify _____	0102	_____
15. Specify _____	0103	_____
16. Specify _____	0104	_____
17. Specify _____	0105	_____
18. Sub-Total [Add 1 to 17]	4280	_____
Other inclusions in income		
19. Unpaid liabilities within three years of the end of the tax year <input type="checkbox"/> deductible <input type="checkbox"/> not allowed	0201	_____
20. Specify _____	0202	_____
21. Specify _____	0203	_____
22. Specify _____	0204	_____
23. Specify _____	0205	_____
24. Sub-Total [Add 19 to 23]	0201	_____
Other exclusions from income / allowable deduction		
25. Incomes that are exempt or chargeable to tax under any other head of income <input type="checkbox"/> Details/working attached <input type="checkbox"/>	4225	_____
26. Subsequent payment of unpaid liabilities	4226	_____
27. Lease rentals	4227	_____
28. Tax deductible depreciation, initial allowance and amortization - (including brought forward unabsorbed depreciation, initial allowance and amortization) <input type="checkbox"/> Schedules attached <input type="checkbox"/>	4228	_____
29. Specify _____	0301	_____
30. Specify _____	0302	_____
31. Specify _____	0303	_____
32. Specify _____	0304	_____
33. Specify _____	0305	_____
34. Sub-Total [Add 25 to 33]	4282	_____
35. Net profit/(loss) attributable to income / receipt is subject to final taxation by way of collection or deduction of tax at source and apportionment of expenses attributable thereto, if any. <input type="checkbox"/> Details/working attached <input type="checkbox"/>	4236	_____
36. Total Adjustments Transferred to Annex IIB [18 plus 24 minus 34 plus/minus 35]	4091	_____

Applicable
For the
Tax Year 2004

Signature _____

Annex IID
Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance and Amortization and Business Losses

Tax Year	2004	IID
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark in the relevant box/ Use additional sheets where necessary)

Assessment/ Tax Year	Code	Brought Forward	Adjusted against the Income For the Year	Expired (not available for carry forward)	Carried Forward
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1. Un-absorbed depreciation, initial allowance and amortization (Starting from earliest year)					
(a) _____		0101	_____	_____	_____
(b) _____		0102	_____	_____	_____
(c) _____		0103	_____	_____	_____
(d) _____		0104	_____	_____	_____
(e) _____		0105	_____	_____	_____
(f) _____		0106	_____	_____	_____
(g) _____		0107	_____	_____	_____
(h) _____		0108	_____	_____	_____
(i) _____		0109	_____	_____	_____
(j) _____		0110	_____	_____	_____
(k) Sub-Total [Add 1(a) to 1(j)]		008	_____	_____	_____
2. Business losses (Starting from earliest year)					
(a) _____		0201	_____	_____	_____
(b) _____		0202	_____	_____	_____
(c) _____		0203	_____	_____	_____
(d) _____		0204	_____	_____	_____
(e) _____		0205	_____	_____	_____
(f) _____		0206	_____	_____	_____
(g) Sub-Total [Add 2(a) to 2(f)]		0085	_____	_____	_____

Applicable
For the
Tax Year 2004

Signature _____

**Annex III
Income / (Loss) from Business
Share from Association of Persons**

Tax Year	2004	III
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Name and NTN of AOP	Code	Taxable income of AOP%	Share Amount (Rs.)	Others* Amount (Rs.)	Total Chargeable Amount (Rs.)
Un-Taxed Share**					
1. Name _____ _____					
NTN _____	<input type="checkbox"/>				
2. Name _____ _____					
NTN _____	<input type="checkbox"/>				
3. Name _____ _____					
NTN _____	<input type="checkbox"/>				
4. Total Share from Association of Persons - Un-Taxed - Transferred to Return of Total Income [Add 1 to 3]					3089

Taxed Share (for rate purposes)***					
5. Name _____					
NTN _____					
6. Name _____					
NTN _____					
7. Name _____					
NTN _____					
8. Total Share from Association of Persons - Taxed - Transferred to Return of Total Income [Add 5 to 7]					090

^A Profit on debt, brokerage, commission, salary or other remuneration received or due from the association.
^{AA} Share from AOP of professionals prohibited from incorporation.
 Share from AOP, where the AOP has itself not paid tax thereon e.g. income of AOP less than Rs. 80,000
^{AAA} Share from AOP, other than those mentioned above.

Signature _____

**Annex IV
Income / (Loss) from Property**

Tax Year	2004	IV
Zone/LTU/MTU Code	_____	_____
Circle Code	_____	_____
NTN	_____	_____
NIC/Reg. No.	_____	_____

(Please Mark in the relevant box/ Use additional sheets where necessary)

Particulars	Property No. 1	Property No. 2	Property No. 3	Property No. 4
1. Address and Description of the property				

Particulars	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Income				
2. Rent received or receivable	D102			
3. 1/12th of the un-adjustable advance / security deposit from the tenant	D103			
4. Forfeited deposit under a contract for sale of land or building	D104			
5. Recovery of unpaid irrecoverable rent allowed as deduction in earlier tax years	D105			
6. Unpaid liabilities exceeding three years	D106			
7. Total [Add 2 to 6]	D107			

Deductions				
8. 1/6th of rent chargeable to tax of building for repairs (1/5 th or 2/3 rd plus 3/4 th)	D108			
9. Insurance premium	D109			
10. Provincial / local property tax	D110			
11. Ground rent	D111			
12. Profit on capital borrowed for investment in the property	D112			
13. Share in retained share towards appreciation in the value of property paid to RRBFC/Banks	D113			
14. Profit or interest paid on mortgage or other capital charge on the property	D114			
15. Expenditure on collecting the rent due (not exceeding 6% of the rent chargeable to tax)	D115			
16. Expenditure for legal services acquired to defend the title to the property or any suit connected with the property in a court	D116			
17. Irrecoverable unpaid rent	D117			
18. Payment of liabilities treated as income at S.No. 6	D118			
19. Total [Add 8 to 18]	D119			

Applicable
For the
Tax Year 2004

Net Income				
20. Net income (loss) from property [7 minus 19]	D120			
21. In case taxpayer is co-owner of property percentage of share	D121			
22. Net Income from property chargeable to tax	D122			

23. **Total of Income from Property including extra sheets, if any, Transferred to Return of Total Income** 4099

Documents and records maintained in support of income from property declared

24. _____

25. _____

26. _____

27. _____

28. _____

Signature _____

**Annex V
Capital Gains / Capital Losses**

Tax Year	2004	<input checked="" type="checkbox"/>
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark in the relevant box/ Use additional sheets where necessary)

Location/Description of the Capital Asset Disposed Off	Dates of Disposal & Acquisition (dd/mm/yyyy)	Code	Gross Income Amount (Rs.)	Deductions Amount (Rs.)	Gain/(loss) on Disposal Amount (Rs.)	Chargeable Gain on Disposal Amount (Rs.)
--	--	------	---------------------------	-------------------------	--------------------------------------	--

Capital Gains						
1. _____	_____	<input type="checkbox"/>	_____	_____	_____	_____
Disposal	<input checked="" type="checkbox"/> Within One Year	OR	<input type="checkbox"/> After One Year	<input type="checkbox"/>	_____	_____
2. _____	_____	<input type="checkbox"/>	_____	_____	_____	_____
Disposal	<input checked="" type="checkbox"/> Within One Year	OR	<input type="checkbox"/> After One Year	<input type="checkbox"/>	_____	_____
3. Sub-Total [1 plus 2]					<input type="text" value="3091"/>	_____
4. Capital Losses brought forward and Capital Losses for the year adjusted against the Capital Gains for the year					<input type="text" value="3092"/>	_____
5. Capital Gains Transferred to Return of Total Income [3 minus 4]					<input type="text" value="3093"/>	_____

Brought Forward Capital Losses						
6. Immediately preceding	Year 1				<input type="text" value="7001"/>	_____
7. Next preceding	Year 2				<input type="text" value="7002"/>	_____
8. Next preceding	Year 3				<input type="text" value="7003"/>	_____
9. Next preceding	Year 4				<input type="text" value="7004"/>	_____
10. Next preceding	Year 5				<input type="text" value="7005"/>	_____
11. Sub-Total [Add 6 to 10]					<input type="text" value="3094"/>	_____

Capital Losses for the Year						
12. _____	_____	<input type="checkbox"/>	_____	_____	_____	_____
Disposal	<input checked="" type="checkbox"/> Within One Year	OR	<input type="checkbox"/> After One Year	<input type="checkbox"/>	_____	_____
13. _____	_____	<input type="checkbox"/>	_____	_____	_____	_____
Disposal	<input checked="" type="checkbox"/> Within One Year	OR	<input type="checkbox"/> After One Year	<input type="checkbox"/>	_____	_____
14. Sub-Total [12 plus 13]					<input type="text" value="3095"/>	_____

Carry Forward of Capital Losses						
15. Total Capital Losses brought forward and Capital Losses for the year [11 plus 14]					<input type="text" value="3096"/>	_____
16. Adjusted against the Capital Gains for the year					<input type="text" value="3097"/>	_____
17. Balance Capital Losses carried forward [15 minus 16]					<input type="text" value="3098"/>	_____

Documents and records maintained in support of capital gains/(losses) declared

18. _____
19. _____
20. _____
21. _____
22. _____

Signature _____

Annex VI
Income / (Loss) from Other Sources

Tax Year	2004	VI
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Nature of Income	Code	Gross Income Amount (Rs.)	Deductions Amount (Rs.)	Net Income/(Loss) Amount (Rs.)
1. Royalty — Applicable to resident persons only	<input type="checkbox"/> 3011	_____	_____	_____
2. Profit on debt	<input type="checkbox"/> 3021	_____	_____	_____
3. Rent from sub-lease of land or building*	<input type="checkbox"/> 3031	_____	_____	_____
4. Lease of building together with plant and machinery*	<input type="checkbox"/> 3041	_____	_____	_____
5. Consideration or benefit received for the provision, use or exploitation of property	<input type="checkbox"/> 3051	_____	_____	_____
6. One-tenth of the consideration for vacating the possession of a building	<input type="checkbox"/> 3061	_____	_____	_____
7. Loan, advance (other than advance against sale of goods or supply of services), deposit for issuance of shares or gift received otherwise than by a crossed cheque drawn on a bank or through banking channel from a person holding a bank account	<input type="checkbox"/> 3071	_____	_____	_____
8. Any other		_____	_____	_____
9. Sub-Total [Add 1 to 8]			<input type="checkbox"/> 3080	_____
10. Less: Profit on debts relating to prior year not declared to tax authorities applicable if such amount has been received in the residential tax year			<input type="checkbox"/> 3101	_____
11. Balance Income from Other Sources Transferred to Return of Total Income [9 minus 10]			<input type="checkbox"/> 3203	_____

Applicable For the

Tax Year 2004

12. * Deductions against:
 Rent from sub-lease of land or building, or lease of building together with plant and machinery, includes depreciation or special allowance Yes No If "Yes" returns attached Yes No

Documents and records maintained in support of income from other sources declared

- 13. _____
- 14. _____
- 15. _____
- 16. _____
- 17. _____

Signature _____

**Annex VII
Foreign Income**

Tax Year	2004	VII
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Particulars	Head of Income	Net Income Amount (Rs.)	Code	Foreign Tax Paid thereon Amount (Rs.)
1. _____			<input type="checkbox"/>	
2. _____			<input type="checkbox"/>	
3. _____			<input type="checkbox"/>	
4. _____			<input type="checkbox"/>	
5. _____			<input type="checkbox"/>	
6. Total Foreign Income Transferred to Return of Total Income [Add 1 to 5]				3099
7. Application for foreign tax credit				Attached <input type="checkbox"/> YES <input type="checkbox"/> NO

Applicable
For the
Tax Year 2004

Documents and records maintained in support of income from foreign sources declared

- 7. _____
- 8. _____
- 9. _____
- 10. _____
- 11. _____

Signature _____

**Annex VIII
Tax Reductions, Credits and Averaging**

Tax Year	2004	VIII
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Particulars	Gross Amount (Rs.)	Eligible Amount (Rs.)	Code	Tax Reductions/Credits Amount (Rs.)
Tax Reductions				
1. Salaried taxpayers			5001	_____
2. Taxpayers aged 65 years or more			5002	_____
3. Full time teacher or researcher			5003	_____
4. Any other (specify) (a) _____			0101	_____
(b) _____			0102	_____
(c) _____			0103	_____
5. Sub-Total [Add 1 to 4(c)]			5080	_____
Tax Credits				
6. Charitable donations			5020	_____
7. Investment in shares			5022	_____
8. Retirement annuity contribution or premium			5024	_____
9. Profit or share in rent or appreciation in value of house paid against loan obtained for construction or acquisition of a house			5026	_____
10. Any other (specify) _____			0201	_____
11. Total [Add 6 to 10]			5081	_____
12. Amount of tax credit on total eligible amount			5012	_____
13. Less: Surrender of tax credit available on income tax returns filed in the preceding tax year that have been disposed of during the current tax year within (the specified months)			5013	_____
14. Sub-Total [12 minus 13]			5082	_____
Tax Averaging				
15. On taxed share of Association of Person included for rate purposes			575	_____
16. (a) On foreign tax credit			575	_____
(b) Evidence of payment of foreign tax attached			575	_____
Total Tax Reduction, Credits and Averaging				
17. Transferred to the Return of Total Income [5 plus 14 plus 15 plus 16]			9211	_____

Documents and records maintained in support of tax reductions, credits and averaging claimed

- 18. _____
- 19. _____
- 20. _____
- 21. _____
- 22. _____

Signature _____

Annex IX
Tax on Retirement benefits, Arrears of Salary and prior year(s) Profit on Debts

Tax Year	2004	IX
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Particulars	Code	Amount (Rs.)
-------------	------	--------------

Calculation of Tax on Retirement Benefits Elected to be taxed at average rate of tax of the preceding three tax years

1. Notice to Commissioner _____
 If the taxpayer named above do hereby elect for taxation of Retirement Benefits received during the current year at the Average rate of tax of the preceding three tax years

Signature _____

2. Amount of payments on termination including redundancy or loss of employment and golden handshake _____ **5031**

	Tax Year	Taxable Income(Rs.)	Tax Payable (Rs.)
3.	_____	_____	<input type="checkbox"/>
4.	_____	_____	<input type="checkbox"/>
5.	_____	_____	<input type="checkbox"/>
6. Total [Add 3 to 5]			5032
7. Average rate of tax in the preceding three years [Total tax payable divided by total taxable income]			5034
8. Tax on amounts received on termination [2 multiply by 7]			5035

Calculation of Tax on Arrears of Salary and Profit on Debt relating to prior Tax Year(s) Elected to be taxed at the rate applicable in the respective tax year(s)

9. Notice to Commissioner _____
 If the taxpayer named above do hereby elect for taxation of Arrears of Salary and Profit on Debt relating to prior tax year(s) received during the current tax year at the rates of tax that would have been applicable if such amounts had been received in the respective tax year(s).

Signature _____

10. Arrears of salary _____ **9305**

11. Profit on debt _____ **4047**

12. **Total [2 plus 11]** _____ **5034**

Tax Year	EX cluding Arrears etc. Taxable Income (Rs.)	Tax payable (Rs.)	In cluding Arrears etc. Taxable Income (Rs.)	Tax payable (Rs.)
13.	_____	_____	_____	<input type="checkbox"/>
14.	_____	_____	_____	<input type="checkbox"/>
15.	_____	_____	_____	<input type="checkbox"/>
16.	_____	_____	_____	<input type="checkbox"/>
17.	_____	_____	_____	<input type="checkbox"/>
18. Total [Add 13 to 17]	(a) _____	(b) _____		5036
19. Tax on Arrears of Salary and Profit on Debt relating to prior Tax Year(s) Difference of tax payable on taxable income including arrears etc. and tax payable on taxable income excluding arrears etc. (18(b) minus 18(a))				4092

Total Tax on Retirement benefits, Arrears of Salary and Profit on Debts relating to prior year(s)

20. **Transferred to the Return of Total Income [8 plus 19]** _____ **4219**

Signature _____

**Annex X
Tax Already Paid including Adjustments**

Tax Year	2004	X
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Particulars	Amount (Rs.)	Code	Amount (Rs.)
Advance Tax			
1. First installment Evidence of payment attached <input type="checkbox"/>	_____	4401	_____
2. Second installment Evidence of payment attached <input type="checkbox"/>	_____	4402	_____
3. Third installment Evidence of payment attached <input type="checkbox"/>	_____	4403	_____
4. Fourth installment Evidence of payment attached <input type="checkbox"/>	_____	4404	_____
5. Sub-Total [Add 1 to 4]	_____	4480	_____
Tax Collected/Deducted at Source (Other than tax collected/deducted on receipts/value of goods subject to final taxation)			
6. On import of goods Evidence of payment attached <input type="checkbox"/>	_____	4406	_____
7. On profit on debt * Name and Branch of withholding agent Account No. Bc. Amount	_____	0101	_____
_____	_____	0102	_____
_____	_____	4481	_____
8. On payments received by non-resident Evidence of payment attached <input type="checkbox"/>	_____	4408	_____
9. On payments for goods and services Evidence of payment attached <input type="checkbox"/>	_____	4409	_____
10. On realization of foreign indenting commission Evidence of payment attached <input type="checkbox"/>	_____	4410	_____
11. On rent of immovable property Evidence of payment attached <input type="checkbox"/>	_____	4411	_____
12. On payments for brokerage and commission Evidence of payment attached <input type="checkbox"/>	_____	4412	_____
13. Alongwith motor vehicle tax * Registration No. _____	_____	0201	_____
_____	_____	0202	_____
_____	_____	4482	_____
14. Alongwith bill for electricity consumption * Consumer No. In the name of _____	_____	0301	_____
_____	_____	0302	_____
_____	_____	4483	_____
15. Alongwith tele. bills, mobile phone and pre-paid cards * Consumer No. In the name of _____	_____	0401	_____
_____	_____	0402	_____
_____	_____	0403	_____
_____	_____	4484	_____
16. Sub-Total [Add 6 to 15]	_____	5040	_____
* Do not attach any evidence. Only give the under mentioned details			
Adjustment of Prior Year(s) Refunds Determined by Department			
17. For tax assessment year _____ Evidence of refund due attached <input type="checkbox"/>	_____	_____	_____
18. For tax assessment year _____ Evidence of refund due attached <input type="checkbox"/>	_____	_____	_____
19. For tax assessment year _____ Evidence of refund due attached <input type="checkbox"/>	_____	_____	_____
20. For tax assessment year _____ Evidence of refund due attached <input type="checkbox"/>	_____	_____	_____
21. Sub-total [Add 17 to 20]	_____	4485	_____
Total Tax Already Paid including Adjustments			
22. Transferred to Return of Total Income [5 plus 16 plus 21]	_____	9218	_____

Signature _____

**Annex XI
Statement of Final Taxation
(As attachment to Return of Income)**

Applicable where a taxpayer has income subject to final taxation as well as income subject to non-final taxation

Tax Year	2004	XI
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
NIC/Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

Nature	Code	Applicable	Receipts/Value	Tax Payable/Due	Tax Deducted	Evidence of
		Tax Rate Percentage(%)	Amount (Rs.)	Amount (Rs.)	Collected/Paid Amount (Rs.)	Tax Deducted/Collected/Paid
Details of Receipts / Value of goods subject to Final Taxation						
1. Imports	6011	_____	_____	_____	_____	Attached <input type="checkbox"/>
2. Dividend	6111	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6121	_____	_____	_____	_____	Attached <input type="checkbox"/>
3. Royalty / Fee for Technical Services	6211	_____	_____	_____	_____	Attached <input type="checkbox"/>
4. Supply of Goods	6311	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6321	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6331	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6411	_____	_____	_____	_____	Attached <input type="checkbox"/>
5. Contracts	6421	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6431	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6441	_____	_____	_____	_____	Attached <input type="checkbox"/>
6. Exports	6511	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6521	_____	_____	_____	_____	Attached <input type="checkbox"/>
	6531	_____	_____	_____	_____	Attached <input type="checkbox"/>
7. Prizes and Winnings	6611	_____	_____	_____	_____	Attached <input type="checkbox"/>
8. Goods Transport Vehicle	6711	_____	_____	_____	_____	Attached <input type="checkbox"/>

Applicable
For the
Tax Year 2004

Documents and records maintained in support of incomes subject to final taxation

- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____

Signature _____

**Annex XII (For Company)
Key Information**

Tax Year	2004	XII
Zone/LTU/MTU Code	_____	
Circle Code	_____	
NTN	_____	
Reg. No.	_____	

(Please Mark ✓ in the relevant box/ Use additional sheets where necessary)

1. Any change in method of valuation of stores, spares, loose tools and stock-in-trade	7901	Yes	No
2. Transactions with "associates" (both paid/received)			
Name, address, NTN	Nature *	Percentage in total *	Code Amount (Rs.)
(a) _____	_____	_____	_____
(b) _____	_____	_____	_____
(c) _____	_____	_____	_____
(d) _____	_____	_____	_____
* Sales and purchases of goods and services, commissions, discounts, brokerage, profit on debt (market etc.), royalty, fee for technical services, etc.			
3. Change as compared to the preceding year in the:			
(a) Issued, subscribed and paid up capital, where applicable	7902	Yes	No
(b) Fund balances etc. (other than transfer of profit or loss), where applicable	7903	Yes	No
(c) Reserves (other than transfer of profit or loss)	7904	Yes	No
(d) Redeemable capital (other than re-payment)	7905	Yes	No
(e) Debentures (other than re-payment)	7906	Yes	No
(f) Long-term debts (other than re-payment)	7907	Yes	No
(g) Debts against assets subject to finance lease (other than re-payment)	7908	Yes	No
(h) Long-term deposits (other than re-payment)	7909	Yes	No
(i) Short-term debts etc. (other than re-payment and renewal)	7910	Yes	No
(j) Intangible fixed assets	7911	Yes	No
4. Whether any agreement or arrangement entered into by the company during the tax year for issuance of shares under the "employee share scheme" ?	7912	Yes	No
5. Whether any lease financing arrangements matured during the tax year?	7913	Yes	No
6. (a) Whether any long-term or short-term debts (other than those borrowed from companies engaged in the business of banking, finance, insurance, investment, hire purchase, financing etc. borrowed during the tax year?)	7914	Yes	No
(b) If yes, whether such debt carries profit in debit / interest / balance up / profit (return on debt)	7915	Yes	No
7. Whether long-term or short-term debts include any "foreign debts"?	7916	Yes	No
8. Additions in fixed assets during the tax year (Cost)	4508		
9. Disposal of fixed assets during the tax year (Realizations on disposal)	4509		
10. Whether additions in motor vehicles include passenger transport vehicles not plying for hire?	7917	Yes	No
11. Whether re-valuation of fixed assets made during the tax year?	7918	Yes	No
12. Whether disposal of fixed assets during the tax year include any fixed asset, which was subject to finance lease?	7919	Yes	No
13. Whether any non-business loans, advances or deposits given to:			
(a) The chief executive, director(s) or the shareholder(s) of the company or the trustee(s) of a trust?	7920	Yes	No
(b) Any other person?	7921	Yes	No
14. Whether any amount given to the landlord which is not adjustable against the rent of land or building?	7922	Yes	No

Signature _____

For Assistance – Call Help line Center of Tele: 051-111-227-227 or 051-111-227-228, Fax 051-9219215 and E-mail at helpline@cbr.gov.pk

- Documents etc. to be attached with the Return of total income to be filed by companies and non-salaried individuals and association of person; Employer's certificate in lieu of return of income, Return of total income as attachment to employer's certificate in lieu of return of income (for salaried individuals having other sources of income etc.), Statement of

final taxation under section 115(4) of the Income Tax Ordinance, 2001 and applicable annexes, wherever applicable.

- (a) In case of new taxpayer without National Tax Number, prescribed National tax Number application;
- (b) Audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 or any other statute under which incorporated, registered, formed or constituted along-with auditors' and directors' reports thereon (applicable in case of companies only);
- (c) Schedule of tax admissible depreciation, initial allowance and amortization including brought forward un-absorbed depreciation, initial allowance and amortization (applicable in case of companies only);
- (d) Evidence of personal expenditure on medical service;
- (e) Evidence of payment of installments of advance tax;
- (f) Certificate(s) of tax collected or deducted at source as prescribed under section 164 of the Income Tax Ordinance, 2001 or evidence of payment of such tax or name and branch of withholding agent, account number, etc. and amount of tax deducted from profit on debt, registration number of vehicle seat no. contract and amount of tax collected alongwith motor vehicle token tax and consumer number, name of consumer and amount of tax collected alongwith electricity consumption bills and from telephone consumers including mobile phone and pre-paid cards (both adjustable and final);
- (g) Evidence of claim of adjustment of earlier years refund due against the tax payable of the current year;
- (h) Evidence of payment of tax paid with return including Workers Welfare Fund;
- (i) Wealth statement (if declared or last assesses income is Rs. 500,000 or more).]

Annex-V

PART-I
FORM OF RETURN OF INCOME TO BE FILED BY COMPANIES
RETURN ACKNOWLEDGMENT RECEIPT

Tax Year	<input type="text"/>			
Zone	<input type="text"/>	Circle	<input type="text"/>	
National Tax No.	<input type="text"/> - <input type="text"/>			
Company's Registration No.	<input type="text"/>			
Name of Company	<p style="text-align: center; font-size: 2em; opacity: 0.5;">Applicable to Tax Year</p>			
Address				
Taxable Income Declared (Other than income shown in Part III)	<input type="text"/>			Circle inward no./Date of Receipt
Tax Paid along with Return	<input type="text"/>			<p style="text-align: center; font-size: 2em; opacity: 0.5;">2003</p>
	<hr style="width: 100%;"/>			
	Signature of the Taxpayer			Signature, Name & Seal of Receiving Official

FORM OF RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001

Write one letter (CAPITAL) or a digit in each box. Leave a blank box between each word

Tax Year

--	--	--	--

 Circle Inward No./Date of Receipt

Ending on

		-			-				
<i>d</i>	<i>d</i>		<i>m</i>	<i>m</i>		<i>y</i>	<i>y</i>	<i>y</i>	<i>y</i>

 Signature, Name & Seal of Receiving Official

Zone

--	--

 Circle

--

National Tax No.

							-		
--	--	--	--	--	--	--	---	--	--

 Sales Tax Registration No.

--	--	--	--	--	--	--	--	--	--

 (if any)

Company's Registration No.

--	--	--	--	--	--	--	--	--	--

 Date of Registration

		-			-				
<i>d</i>	<i>d</i>		<i>m</i>	<i>m</i>		<i>y</i>	<i>y</i>	<i>y</i>	<i>y</i>

Name of Company

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Principal Place of Business Address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Registered Office Address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Phone No.(s) (i)

--	--	--	--	--	--	--	--	--	--

 Phone No.(s) (ii)

--	--	--	--	--	--	--	--	--	--

Fax No.

--	--	--	--	--	--	--	--	--	--

 Fax No.

--	--	--	--	--	--	--	--	--	--

E-mail

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Type of Company **A** Type of Company **B** Public or Private **C** Banking or Non-banking***

--	--	--	--

(Use codes listed on page 4)

Residential Status (Please mark ✓ in the relevant box) Resident Non-Resident

Nature of business

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Business code (to be filled by the Dept.)

--	--	--	--

Authorized representative, if any

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Legal Practitioner ITP CA C&MA Others Specify _____

SUMMARY OF RETURN					
	Code	Amount		Code	Amount
1. Taxable Income	9199		7. Purchases during the year	3905	
2. Total Tax Chargeable			8. Sales/Receipts during the year	3901	
3. Tax Deducted/Collected at source	9449		9. Value of Closing Stocks	3917	
4. Advance Tax Paid U/S 147	9459		10. Gross Profit	3919	
5. Tax Paid with Return U/S 137	9469		11. Net Profit	3990	
6. Value of Opening Stocks	3916		12. Paid up capital of the Company		
			13. Income last Assessed / Declared (whichever is higher)		

PART I

COMPUTATION OF INCOME

Description	Code	Amount
1. Income/(loss) from Property (attach prescribed Annex II)	2999	
2. Income/(loss) from Business	3999	
3. Capital Gains (attach prescribed Annex III)	4999	
4. Income/(loss) from Other Sources (attach prescribed Annex IV)	5999	
5. Foreign income (attach prescribed Annex V)	9098	
6. Total Income [1 to 5]	9099	
7. Exclusions from income		
(a) Zakat paid Under the Zakat & Ushr Ordinance, 1980 (attach evidence)	9121	
(b) Workers welfare fund	9125	
(c) Others (Specify) (attach evidence)	9138	
(d) Total exclusions [a to c]	9139	
8. Taxable Income [6 minus 7(d)]	9199	

9. Assessed business loss b/f from preceding year		
10. Assessed business Loss c/f to next year		
11. Assessed unabsorbed depreciation from preceding year		
12. Assessed unabsorbed depreciation c/f to next year		

PART II

Tax Year

COMPUTATION OF TAX

Description / Particulars	Code	Amount
1. Taxable Income [as per part I]		
2. Gross income tax	9201	
3. (a) Income tax reductions (attach prescribed Annex VI)		
(b) Income tax credits (attach prescribed Annex VI)		
4. Income tax [2 minus { 3(a) + 3(b) }]	9301	
5. Minimum tax U/S 113 or U/S 148(8)	9302	
6. Tax chargeable [4 or 5 (whichever is higher)]	9399	
7. Additional tax U/S 205		
8. Workers Welfare Fund		
9. Total [6 to 8]		
10. (a) Tax deducted/collected at source (attach prescribed Annex VII)	9449	
(b) Advance tax paid U/S 147	9459	
(c) Tax paid with return U/S 137	9469	
(d) Adjustment of prior year(s) refunds (attach year wise details with dates of determination by the department)		
11. Tax payments [10(a) to 10(d)]	9499	
12. Tax payable / refundable [9 minus 11]	9999	

**PART III
INCOME CLAIMED TO BE EXEMPT AND NOT INCLUDED IN TOTAL INCOME**

Nature of Income	State relevant provisions of law	Code	Amount
1.			
2.			
3.			
4.			
5.			
6. Total [1 to 5]			

DOCUMENTS ATTACHED

Please mark ✓ for the documents attached

1. Prescribed Annex I II III IV V VI VII
2. Statement U/S 115(4) - Statement of receipts / incomes subject to final taxation
3. Copies of: - (a) Audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 or any other statute under which incorporated, registered, formed or constituted alongwith auditors' and directors' report
 (b) Charts of depreciation/amortization as admissible under the Income Tax Ordinance, 2001
4. Evidence of payment of:-
 (a) Tax deducted/collected at source (b) Advance tax paid U/S 147 (c) Tax paid with return U/S 137
 (d) Zakat. (e) Workers Welfare Fund (f) Donations/investment in shares etc. (for tax credits)
5. In case of a new taxpayer (without an NTN), NTN Registration Form
6. Any other document (specify) _____
7. Number of documents attached

Note: 1. If any of the documents prescribed under the Income Tax Rules as part of the return are not enclosed, the return is liable to be considered as invalid return under the law.
 2. Use additional sheets where necessary.

**Applicable to
Tax Year
2003**

VERIFICATION (See Note 1 below)

- I, the undersigned, solemnly declare that to the best of my knowledge and belief:
- a. the information given in this Return and the Annexes and the accompanying statement(s) are correct and complete;
 - b. The amount of income and other particulars are truly stated;
 - c. during the year for which this Return is made -
 - i. no other income was received, or can be treated to have been received (other than that for which a statement of receipts/incomes subject to final taxation has been separately filed);
 - ii. no other income accrued or arose or can be treated to have accrued or arisen;
 - iii. no legally inadmissible deduction / expenditure has been claimed; and
 - iv. the company had no other source of income; and
 - d. the following books of account, documents and records as required by Section 174 of the Income Tax Ordinance, 2001 read with Rule 29 to 32 of the Income Tax Rules, 2002 thereto have been maintained for the tax year under consideration:-

(i) _____	(iv) _____
(ii) _____	(v) _____
(iii) _____	(vi) _____

I, further declare that I am competent to make this Return and verify it in my capacity as _____ of _____ (see Note 2 below)

Date - - Name _____ Signature _____
(in block letters) (of the Taxpayer)
 NIC No.

Note: 1. The alternative in the verification which are not applicable should be scored out.
 2. The verification should be signed by the Principal officer/or Chief Executive of Company.

***Company Codes**

Company formed and registered under the Companies Ordinance, 1984 or any other law repealed there under

10

Co-operative Society (Other than a Finance Society) registered under any other law for the time being in force

62

Body corporate formed by or under any law in force in Pakistan

20

Finance Society registered under the Co-operative Societies Act, 1925

63

Modaraba as defined in the Modaraba Companies and Modarabas (Floatation and Control) Ordinance, 1980

30

Finance Society registered under any other law for the time being in force

64

Body incorporated by or under the law of a country out-side Pakistan relating to incorporation of companies

40

Any other society (other than Co-operative or Finance) established or constituted by or under any law for the time being in force

65

Trust (Other than a unit trust)

51

Foreign Association, whether incorporated or not, declared by CBR to be a company

70

Unit Trust

52

Provincial Government

80

Co-operative Society (Other than a Finance Society) registered under the Co-operative Societies Act, 1925

61

Local authority in Pakistan

90

**** Public Company Codes**

A company in which not less than 50% shares are held by the Federal Government

001

Unit trust whose units are widely available to the public

003

A company whose shares are traded on a recognized stock exchange in Pakistan and remained listed at the end of the tax year

002

Any other public trust

004

**** Private Company Code**

A Company which is not a public company

009

***** Banking Company Codes**

As defined in the Banking Companies Ordinance, 1962

0001

***** Non-banking Company Code**

A company which is not a banking company

0009

A body corporate which transacts the business of banking in Pakistan

0002

Applicable to
Tax Year

2003

**PART I
COMPUTATION OF INCOME**

Description	Code	Amount
1. Income from Salary (attach prescribed Salary Certificate)	1999	
2. Income/(loss) from Property (attach prescribed Annex II)	2999	
3. Income/(loss) from Business/Profession	3999	
4. Capital Gains (attach details)	4999	
5. Income/(loss) from Other Sources (attach details)	5999	
6. Foreign income (attach details)	9098	
7. Total [1 to 6]	9099	
8. Inclusions in income for tax rate purposes - Member's share from AOP Name/NTN of AOP		
9. Total Income [7 + 8]		
10. Exclusions from income		
(a) Zakat paid under the Zakat & Ushr Ordinance, 1980 (attach evidence)	9121	
(b) Expenditure on personal medical services (attach evidence)	9123	
(c) Workers welfare fund	9125	
(d) Others (Specify) (attach evidence)	9138	
(e) Total exclusions [a to d]	9139	
11. Taxable Income [9 minus 10(e)]	9199	
12. Assessed business loss b/f from preceding year		
13. Assessed business loss c/f to next year		
14. Assessed unabsorbed depreciation U/S 32 from preceding year		
15. Assessed unabsorbed depreciation c/f to next year		

**PART II
COMPUTATION OF TAX**

Description / Particulars	Code	Amount
1. Taxable Income [as per part I]		
2. Gross income tax	9201	
3. Income tax reductions		
(i) Salaried taxpayers	9211	
(ii) Taxpayer aged 65 years or more	9212	
(iii) Full time teacher or researcher	9213	
(iv) Others (Specify)	9218	
(v) Total income tax reductions [(i) to (iv)]	9219	
4. Income tax credits (attach details)		
5. Income tax [2 minus (3+4)]	9301	
6. Minimum tax U/S 148(8)	9302	
7. Tax chargeable [5 or 6 (which is higher)]	9399	
8. Additional tax u/s 205		
9. Worker's Welfare Fund		
10. Total tax chargeable [7 to 9.]		
11. (a) Tax deducted/collected at source (attach details)	9449	
(b) Advance tax paid U/S 147	9459	
(c) Tax paid with return U/S 137	9469	
(d) Adjustment of prior year(s) refund determined by the Department (attach year wise details)		
12. Tax payments [11(a) to 11(d)]	9499	
13. Tax payable / refundable [10 minus 12]	9999	

PART III

INCOME CLAIMED TO BE EXEMPT AND NOT INCLUDED IN TOTAL INCOME

	Nature of Income	Basis of Claim for Exemption	Code	Amount
1.	Agricultural Income	Under Section 41	6101	
2.				
3.				
4.				
5.				
6.	Total [1 to 5]			

PART IV

PARTICULARS OF MEMBERS / PARTNERS (for AOPs)

PARTICULARS OF MEMBERS / PARTNERS		Code	Amount
1.	Name		
	Share in profit/loss	%	
	NIC	Others*	
2.	Name		
	Share in profit/loss	%	
	NIC	Others*	
3.	Name		
	Share in profit/loss	%	
	NIC	Others*	
4.	Name		
	Share in profit/loss	%	
	NIC	Others*	

* Interest on loan, salary, commission or other remuneration if any, paid or payable to partner / member

PART V

STATEMENT OF PERSONAL EXPENDITURE *(For individuals only)

(For the tax year ended on 30th June, 2003)

Expenditure incurred/bills paid		Code	Amount**
1.	Mobile telephone(s) Nos. (a)	6972	
	(b)	6972	
2.	Residential telephone(s) Nos. (a)	6971	
	(b)	6971	
3.	Residential electricity (a) Consumer No.	6968	
	(b) Consumer No.	6968	
4.	Residential gas (a) Consumer No.	6970	
	(b) Consumer No.	6970	
5.	Educational expenses of children	6985	
6.	No. of motor vehicle(s) (privately owned/maintained)	6965	
	Description	Registration No.	
	(a)		
	(b)	6965	
7.	Total [1 to 6]	6989	

Note: (a) In case of joint family living, please indicate taxpayer's own share only.

(b) ** If exact amount is not available, approximate amount may be declared.

INCOME FROM PROPERTY U/S 15

Address and Description of the property (Use extra sheets for more than 3 Properties)

Property No. 1
Address

Property No. 2
Address

Property No. 3
Address

Description / Particulars	Code	Property No. 1 Amount	Property No. 2 Amount	Property No. 3 Amount
1. Rent received or receivable	2101			
2. 1/10th of the un-adjustable advance / security deposit from the tenant	2102			
3. Forfeited deposit under a contract for sale of land or building	2103			
4. Recovery of unpaid irrecoverable rent allowed as deduction in earlier tax years	2104			
5. Unpaid liabilities exceeding three years	2105			
6. Total [1 to 5]	2129			
7. 1/5th of rent of building for repairs	2134			
8. Expenditure on collecting rent	2137			
9. Amount claimed as irrecoverable rent	2139			
10. Payment of liabilities treated as income at S.No. 5	2187			
11. Insurance premium				
12. Interest on capital borrowed for investment in the property				
13. Share in rental income paid to HBFC/ Banks				
14. Interest on mortgage/ capital charge				
15. Provincial/ local property tax				
16. Ground rent				
17. Legal service charges				
18. Total [7 to 17]	2189			
19. Net income/(loss) from property [6 minus 18]	2190			
20. In case taxpayer is co-owner of property, percentage of share				
21. Net income from property chargeable to tax	2199			
22. Total of income from all properties including extra sheets, if any				

Applicable to
Tax Year
2003

DOCUMENTS ATTACHED

Please mark ✓ for the documents attached

1	Statement U/S 115(4) - Statement of receipts / incomes subject to final taxation	<input type="checkbox"/>
2	Wealth statement	<input type="checkbox"/>
3	Copies of:- (a) Manufacturing/Trading Account and P&L Account	<input type="checkbox"/>
	(b) Receipt & Expenditure Statement	<input type="checkbox"/>
	(c) Charts of depreciation/amortization as admissible under the Income Tax Ordinance, 2001	<input type="checkbox"/>
	(d) Balance Sheet	<input type="checkbox"/>
	(e) Copies of Personal Account(s) of Proprietor/Members	<input type="checkbox"/>
4	Evidence of payment of:- (a) Tax deducted/collected at source	<input type="checkbox"/>
	(b) Advance tax paid U/S 147	<input type="checkbox"/>
	(c) Tax paid with return U/S 137	<input type="checkbox"/>
	(d) Expenditure on personal medical services	<input type="checkbox"/>
	(e) Zakat.	<input type="checkbox"/>
	(f) Donations/investment in shares etc. (for tax credits)	<input type="checkbox"/>
5	In case of a new taxpayer (without an NTN), NTN Registration Form	<input type="checkbox"/>
6	Any other document (specify) _____	<input type="checkbox"/>
7	Number of documents attached	<input type="text"/>

Note: 1. If any of the documents prescribed under the Income Tax Rules as part of the return are not enclosed, the return is liable to be considered as invalid return under the law.
 2. Use additional sheets where necessary.

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief

(a) the information given in this Return and the Annex(es) and the statement(s) accompanying it, correct and complete;

(b) the amount of income and other particulars are truly stated;

(c) during the year for which this Return is made:-

(i) no other income was received, or can be treated to have been received by me or on my behalf/by or on the behalf of the local authority/the association (other than that for which a statement of receipts/incomes subject to final taxation has been separate)

(ii) no other income accrued or arose or can be treated to have accrued or arisen to me / the local authority / the association;

(iii) I /the local authority/the association had no other source of income.

(d) the following books of account, documents and records as required by Section 174 of the Income Tax Ordinance, 2001 read with Rule 29 to 32 of the Income Tax Rules, 2002 thereto have been maintained for the tax year under consideration:-

(i) _____ (iv) _____

(ii) _____ (v) _____

(iii) _____ (vi) _____

I, further declare that I am competent to make this Return and verify it in my capacity as _____ of _____

Date - - Name _____ Signature _____
(d d) (m m) (y y y y) (in block letters) (of the Taxpayer)

* The alternative in the verification which are not applicable should be scored out.
 Note:- 1. Any person making false statement or furnishing inaccurate particulars is liable to penalty / prosecution under the Income Tax Ordinance, 2001.
 2. The verification should be signed:-
 (a) in the case of individual, by the individual himself; (b) in the case of the local authority, by the Principal officer;
 (c) in the case of association of persons, by the member/partner of the association;

PART-III

FORM OF EMPLOYER CERTIFICATE IN LIEU OF RETURN OF INCOME

EMPLOYER'S CERTIFICATE IN LIEU OF RETURN ACKNOWLEDGMENT RECEIPT												
Tax Year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>											
Zone	<input type="text"/> <input type="text"/>		Circle	<input type="text"/> <input type="text"/>								
National Tax No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>				NIC No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>						
Name	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>											
Address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>											
Taxable Income Declared	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				<small>(Circle toward No. of Receipt)</small> Applicable to							
Tax Paid along with Return	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				Tax Year							
Signature of the Taxpayer					Signature, Name & Seal of Receiving Official							

2003

EMPLOYER'S CERTIFICATE IN LIEU OF RETURN OF INCOME

As required by section 115(1) of the Income Tax Ordinance, 2001

Tax Year

Circle Inward No./Date of Receipt

Employee's Identification
 Zone Circle

National Tax No. -

NIC No.

Name

Signature, Name & Seal of Receiving Official

Employer's Identification
 Zone Circle

National Tax No. -

Name

Employer's Address

Employee's Residential Address

Phone No.(s) (i) (ii)

Fax No.

E-mail

Residential Status (Please mark ✓ in the relevant box) Resident 01 Non-Resident 02

Applicable to
 Tax Year

2003 PART I

EMPLOYER'S DECLARATION

SALARY PAID BY EMPLOYER AND TAX DEDUCTED THEREON

Particulars		Amount	Code	Taxable
1.	Pay, wages or other remuneration (see Note 1)	Gross		
		Exempt*		
2.	Perquisite whether convertible to money or not (see Note 2)	Gross		
		Exempt*		
3.	Amount of any allowance provided by an employer to an employee (see Note 3)	Gross		
		Exempt*		
4.	Amount of any expenditure incurred by an employee that is paid or reimbursed by the employer (see Note 4)	Gross		
		Exempt*		
5.	Amount of any profits in lieu of, or in addition to, salary or wages, including any amount paid (see Note 5)	Gross		
		Exempt*		
6.	Any pension or annuity, or any supplement to a pension or annuity	Gross		
		Exempt*		

Particulars		Amount		Code	Taxable
7.	Any amount chargeable to tax for shares issued under an employee share scheme	Gross			
		Exempt*			
8.	Tax paid by the employer on chargeable income from salary	Gross			
		Exempt*			
9.	Sub-total [Add 1 to 8)	Gross			
		Exempt*			
10. If taxable income at sub-total exceeds Rs. 600,000					
(a) Add: Exemption claimed in respect of rent and conveyance allowance					
(b) Add: Difference in valuation and exemption of perquisites (motor vehicle, accommodation or housing and leave fare assistance) as applicable to employees with salary exceeding Rs. 600,000 at sub-total (B) above					
11. Total income from Salary [9 + 10(a) + 10(b)]					
12. Tax deducted u/s 149					
<p>13. Employer's Verification</p> <p>I, the undersigned, declare on solemn affirmation that to the best of my knowledge and belief:</p> <p>a) the information/particulars given in this Certificate are correct, true and complete;</p> <p>b) no amount other than the above-stated amounts, was paid to the employee during the tax year for which the Certificate is furnished;</p> <p>c) all perquisites provided to the employee have been mentioned correctly;</p> <p>The amount of Rs. [] have been deducted under section 149 of the Income Tax Ordinance, 2001 was duly deposited in Federal Government account as per rules.</p>					
<h1 style="font-size: 2em; opacity: 0.5;">Applicable to</h1>					
<p>I am competent to issue this Certificate and verify it in my capacity as _____ Signature: _____</p> <p>Date: [] - [] - 200[] _____ Address: _____ Name: _____</p> <p style="font-size: 0.8em; text-align: center;">d d - m m - y y y y</p>					

PART II EMPLOYEE'S DECLARATION COMPUTATION OF INCOME

Particulars		Code	Amount
1.	Number of employer's certificates (In case of more than one employer)		
2.	Income from Salary (determined above) of all employer's certificates		
3.	Gain on disposal of shares subject to restrictions of transfer or right of option to acquire shares under employee share scheme		
4.	Payments on termination including redundancy or loss of employment and golden handshake elected to be taxed at average rate of preceding three years		
5.	Arrears of salary elected to be taxed at the rate of tax that would have been applicable if such arrears had been received in the tax year in which services were rendered		
6.	Income from Salary (chargeable on slab rates) [2 plus 3 minus 4 and 5]	1999	
<i>[Submit Income Tax Return if income at 7(c) below exceeds income from salary at 6 above]</i>			
7.	Income from Other Sources		Amount
(a)	Only Profit on Debt (profit, yield, interest etc. on investment in schemes of National Savings, any other accounts, deposits, bonds, securities etc.)	5103	
(b)	Zakat paid on debt of which profit is chargeable	5187	
(c)	Income from Other Sources [(a) minus (b)]	5199	
8.	Total Income		

Particulars		Code	Amount
9.	Exclusions from Income		
(a)	Zakat paid under the Zakat & Ushr Ordinance, 1980 (attach evidence)	9121	
(b)	Expenditure on personal medical services (attach evidence)	9123	
(c)	Others (Specify) (attach evidence)	9138	
(d)	Total exclusions [a to c]	9139	
10.	Taxable Income [8 minus 9(d)]	9199	

**PART III
COMPUTATION OF TAX**

Particulars		Code	Amount
1.	Taxable Income [as per part II]		
2.	Gross income tax	9201	
3.	(a) Income tax reductions	Amount	
(i)	Salaried taxpayer	9211	
(ii)	Taxpayer aged 65 years or more	9212	
(iii)	Full time teacher or researcher	9213	
(iv)	Others (Specify)	9218	
(v)	Total income tax reductions [(i) to (iv)]	9219	
(b)	Income tax credits	Eligible Amount	
(i)	Charitable donations (attach evidence)	9251	
(ii)	Investment in shares (attach evidence)	9251	
(iii)	Annuity contribution or premium (attach evidence)	9253	
(iv)	Profit or share in rent etc. on loan obtained (attach evidence)	9254	
(v)	Total eligible amount [(i) to (iv)]	9259	
(vi)	Income tax credits on total eligible amount	9260	
(vii)	Others (Specify) (attach evidence)		
(c)	Surrender of tax credit on investments in shares disposed of within twelve months		
4.	Income tax [2 minus {3(a)(v) + 3(b)(vi) + 3(b)(vii) plus 3(c)}]		
5.	Tax on retirement benefits / arrears of salary / separate block of income (attach details)		
6.	Total tax chargeable [4 to 5]		
7.	(a) Tax deducted/collected at source		
(i)	Deducted from salary		
(ii)	Deducted/collected from profit on debt (attach evidence)		
(iii)	Paid alongwith motor vehicle tax (attach evidence)		
(iv)	Paid on use of telephone (attach evidence)		
(b)	Tax paid with return U/S 137 (attach evidence)	9469	
(c)	Adjustment of prior year(s) refund determined by the Department (attach yearwise details)		
8.	Tax payments [7(a) to 7(c)]	9499	
9.	Tax payable / refundable [6 minus 8]	9999	

**PART IV
INCOME CLAIMED TO BE EXEMPT AND NOT INCLUDED IN TOTAL INCOME**

Nature of Income	Basis of Claim for Exemption	Code	Amount
1. Agricultural Income	Under Section 41	9101	
2.			
3.			
4. Total (1 to 3)			

**PART V
STATEMENT OF DIVIDEND INCOME AND PRIZES/WINNINGS SUBJECT TO FINAL TAXATION**

Particulars of deducting authority *	Code	Amount	Tax deducted/collected
1. Dividend from resident companies**			
(a)			
(b)			
(c)			
2. Prizes and winnings**			
(a)			
(b)			
(c)			

* Name, address, NTN - if applicable

** Attach prescribed certificate or tax paid receipt)

DOCUMENTS ATTACHED

(Please mark / for documents attached)

- | | | |
|---|--|---|
| <p>1. Evidence of (a) Tax deducted/collected at source other than tax payment of:- deducted by employer (S. 143) <input type="checkbox"/></p> <p>(b) Tax paid with return (S. 97) <input type="checkbox"/></p> <p>(c) Dividends/Investment in shares <input type="checkbox"/></p> <p>(d) Expenditure on personal medical services <input type="checkbox"/></p> <p>(e) etc. (to be filled)</p> | <p>2. Wealth statement (If taxable income exceeds Rs. 200,000) <input type="checkbox"/></p> <p>3. In case of a new taxpayer (without an NTN), NTN Registration Form <input type="checkbox"/></p> <p>4. Any other document (specify) <input type="checkbox"/></p> | <p>5. <input type="checkbox"/></p> <p>6. <input type="checkbox"/></p> <p>7. <input type="checkbox"/></p> <p>8. <input type="checkbox"/></p> |
|---|--|---|

Applicable to
Tax Year
2003

Employee's Verification

I, solemnly declare that to the best of my knowledge and belief:

- a) the information given in this Certificate is correct and complete;
- b) the amount of income from salary, allowances and perquisites and other particulars are truly stated; during the tax year to which this Certificate pertains;
- c)
 - i) no other income accrued or arose to me within and out of Pakistan except as shown in above computation of income; and
 - ii) I had no other source of income within and out of Pakistan.

Date - -

Signature of the Taxpayer

* If you have any other source of Taxable Income besides salary and profit on debt exceeding salary income please use income tax return form

Notes:

* Calculate exemptions and value of perquisites initially as applicable, where the taxable income does not exceeds Rs. 600,000

1. Including bonus, commission, deferred pay, fees, gratuity, honorarium, leave pay, overtime, payment in lieu of leave, reward, special pay or work condition supplements
2. Including accommodation or housing, difference in profit on loan obtained from employer at Nil or below the benchmark rate, fair market value of property transferred or

services provided, insurance payable by employer, leave fare assistance, medical or ho

3. Including a compensatory, computer, conveyance, cost of living, dearness, education, entertainment, flying, instruction, medical, orderly, non-practicing, personal, personal

staff subsidy, rations (in lieu of), rent, research, qualification, senior post,

4. other than expenditure incurred on behalf of the employer in the performance of the employee's duties of employment

5. as consideration for a person's agreement to enter into an employment relationship, as consideration for an employee's agreement to any conditions of employment or any

changes to the employee's conditions of employment; on termination of employment, whet

FORM OF STATEMENT UNDER SECTION 115(4) OF THE INCOME TAX ORDINANCE, 2001
[To be filed by persons whose income is chargeable to tax under sections 5, 6, 148, 152, 153, 154, 156 or 234 of the Income Tax Ordinance, 2001]

Tax Year	<input type="text"/>	Circle Inward No./Date of Receipt Signature, Name & Seal of Receiving Official
Ending on	<input type="text"/>	
Zone	<input type="text"/> Circle <input type="text"/>	
National Tax No.	<input type="text"/>	

NIC No.

Sales Tax Registration No.

Name of Business, AOP or Company, if any

Name of Individual or Managing Member / Partner of AOP

Business Address

Residential Address

Phone No.(s) (i)

Phone No.(s) (ii)

Fax No.

E-mail

Residential Status (Please mark ✓ in the relevant box) Resident Non-Resident

Status (Please mark ✓ in the relevant box) Individual AOP Company

Nature of business

SUMMARY OF STATEMENT

Nature of receipts	With-holding tax rate	Code	Amount	Tax payable/due	Tax deducted/collected
1. Imports					
2. Dividend					
3. Royalty/ Fee for technical services*					
4. Supply of goods					
5. Contracts					
6. Exports					
7. Prizes and winnings					
8. Goods transport vehicles					

*Applicable to non-residents

DETAILS OF RECEIPTS, etc AND TAX DEDUCTED/COLLECTED THEREON

Particulars of deducting authority *		Code	Amount	Tax deducted/collected
1.	Imports (other than raw materials for own use)			
2.	Dividend.			
3.	Royalty/Fee for technical services (Applicable to non-residents only)			
4.	Supply of goods			
5.	Contracts			
6.	Exports			
7.	Prizes and winnings			
8.	Goods transport vehicles			
9.	Total			

* Name, address and NTN, if applicable. Also attach prescribed certificate(s) or tax paid receipt(s).

DOCUMENTS ATTACHED
Please mark for the documents attached

1. Prescribed certificates/Tax paid receipts 2. In case of a new assessee (without an NTN), NTN registration form 3. Specify _____
- Note: Use additional sheets where necessary. 4. Number of documents attached

2003
VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief:

- (a) the information given in this statement, annexed form(s), schedule(s) and detail(s) is correct and complete;
- (b) the amount of income, receipts, tax deducted or collected and other particulars are truly stated; and
- (c) during the tax year for which this statement is made no other income or receipts subject to deduction or collection of tax as a final tax, was received or can be treated to have been received by me or on my behalf/ by or on the behalf of the local authority

I, further declare that I am competent to make this statement and verify it in my capacity as _____
of _____

Date

d	d	-	-
m	m	-	-
y	y	y	y

 Name _____ Signature _____
(in block letters) (of the Taxpayer)

NIC No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

* The alternative in the verification which are not applicable should be scored out.

PART-VI

A. FORM OF STATEMENTS AND ANNEXES TO BE FURNISHED ALONG WITH RETURNS OF INCOME TO BE FILED BY COMPANIES, INDIVIDUALS, AOPs, ETC.

I. Form of Annex-I

Tax Year

Zone Circle National Tax No. -

Name Company

ANNEX I

PARTICULARS OF DIRECTORS / SHARE HOLDERS*

		Particulars / Descriptions	Code	Percentage of Shares held
1	Name			
	NTN	-		
	NIC			%
2	Name			
	NTN	-		
	NIC			%
3	Name			
	NTN	-		
	NIC			%
4	Name			
	NTN	-		
	NIC			%

Applicable to
Tax Year
2003

* In case of Private Limited Companies, particulars of share holders with share holding of 10% or more. In case of Public Companies, details of directors only.

Signature of the Taxpayer

II. Form of Annex-II

Tax Year

Zone Circle National Tax No. -

Name of Company

ANNEX II
INCOME FROM PROPERTY U/S 15

Address and Description of the property (Use extra sheets for more than 3 Properties)

Property No. 1
Address

Property No. 2
Address

Property No. 3
Address

Description / Particulars	Code	Property No. 1 Amount	Property No. 2 Amount	Property No. 3 Amount
1. Rent received or receivable	2101			
2. 1/10th of the un-adjustable advance / security deposit from the tenant	2102			
3. Forfeited deposit under a contract for sale of land or building	2103			
4. Recovery of unpaid irrecoverable rent allowed as deduction in earlier tax years.	2104			
5. Unpaid liabilities exceeding three years	2105			
6. Total [1 to 5]	2109			
7. 1/5th of rent of building for repairs	2131			
8. Expenditure on collecting rent	2137			
9. Amount claimed as irrecoverable rent	2139			
10. Payment of liabilities treated as income at S.No. 5	2187			
11. Insurance premium				
12. Interest on capital borrowed for investment in the property				
13. Share in rental income paid to HBFC / Banks				
14. Interest on mortgage / capital charge				
15. Provincial / local property tax				
16. Ground rent				
17. Legal service charges				
18. Total [7 to 17]	2189			
19. Net income / (loss) from property (6 - 18)	2190			
20. In case taxpayer is co-owner of property, percentage of share				
21. Net income from property chargeable to tax	2199			
22. Total of income from all properties including extra sheets, if any				

Applicable to
Tax Year
2003

Signature of the Taxpayer

III. Form of Annex-III

Tax Year

Zone Circle National Tax No. -

Name of Company

ANNEX III

CAPITAL GAINS U/S 37

Particulars and description of the Capital Asset disposed (Use extra sheets for more than 3 Properties)				
Capital Asset No. 1				
Capital Asset No. 2				
Capital Asset No. 3				
Particulars / Description	Code	Capital Asset No. 1 Amount	Capital Asset No. 2 Amount	Capital Asset No. 3 Amount
1. Date of disposal				
2. Date of acquisition				
3. Consideration received on disposal	4101			
4. Deductions				
(a) Consideration at the time of acquisition	4131			
(b) Incidental expenditure incurred in acquiring and disposing	4132			
(c) Expenditure incurred to alter or improve	4133			
(d) Cost incurred in producing or constructing	4134			
(e) Others (Specify)	4188			
(f) Total deductions [a to e]	4189			
6. Gain/(loss) on disposal (3 minus 4(f))	4190			
7. Chargeable gain/(loss) ****	4199			
8. Total of capital gains from all assets including extra sheets, if any				
**** (a) In case of disposal of capital asset held for upto one year 100% of the gain/(loss) on disposal (b) In case of disposal of capital asset held for more than one year: (i) In case of (loss) 100% of the (loss) on disposal (ii) In case of gain 75% of the gain on disposal (c) No capital loss can be set off against income under any other head of income.				

Applicable to
Tax Year
2003

Signature of the Taxpayer

IV. Form of Annex-IV

Tax Year

Zone Circle National Tax No. -

Name of Company

ANNEX IV

INCOME FROM OTHER SOURCES U/S 39

Particulars / Description		Code	Amount (Rupees)
1.	(a) Dividend (From non-resident companies only)	5101	
	(b) Royalty (Received by resident persons)	5102	
	(c) Profit on debt	5103	
	(d) Ground rent	5104	
	(e) Rent from sub-lease of land or building	5105	
	(f) Lease of building together with plant & machinery	5106	
	(g) Consideration or benefit received for the provision, use or exploitation of property	5109	
	(h) One-tenth of the consideration for vacating the possession of a building	5110	
	(i) Loan, advance, deposit or gift received otherwise than by a crossed cheque drawn on a bank or through banking channel from a person holding NTN card	5125	
	(j) Others (Specify)	5128	
	(k) Total [1(a) to 1(j)]	5129	
2.	(a) Any expenditure paid to derive the income chargeable to tax	5188	
	(i) Specify		
	(ii) Specify		
	(b) Zakat paid on debt of which profit is chargeable (attach evidence)	5187	
	(c) Depreciation & initial allowance in respect of plant, machinery or building used to derive income at 1(e) and 1(f) above	5194	
	(d) Total deduction [2(a) to 2(c)]	5189	
3.	Net income/(loss) from Other Sources [1(k) minus 2(d)]	5199	

Signature of the Taxpayer

V. Form of Annex-V

Tax Year

Zone Circle

National Tax No. -

Name of Company

ANNEX V

FOREIGN INCOME

Description / Particulars	Code	Amount
1. Income from Property	2998	
2. Income from Business	3998	
3. Capital Gains	4998	
4. Income from Other Sources	5998	
5. Net foreign income [1 to 4]		

Applicable to
Tax Year

2003

Signature of the Taxpayer

VI. Form of Annex-VI

Tax Year

Zone Circle National Tax No. -

Name of Company

ANNEX VI
INCOME TAX REDUCTIONS AND CREDITS

Particulars / Description		Code	Amount
1.	Income tax reductions		
	(a) Specify*		
	(b) Specify*		
	(c) Total income tax reductions [(a) to (b)]		
2.	Income tax credits		
		Eligible Amount	9251
	(a) Charitable donations U/S 61 (attach evidence)		9252
	(b) Investment in shares U/S 62 (attach evidence)		9253
	(c) Profit or share in rent etc. on loan to relatives U/S 64 (attach evidence)		9254
	(d) Total eligible amount [(a) to (c)]		9259
	(e) Income tax credits on total eligible amount		9260
	(f) Income tax credit on foreign source income (attach evidence)		
	(g) Others* (attach evidence)		
	(h) Surrender of income tax credit on investments in shares disposed of within twelve months		
	(i) Total income tax credits [2(e) to 2(g) minus 2(h)]		
Note:- * Indicate the relevant provision of Law under which tax reduction or credit, if any, is claimed			

Signature of the Taxpayer

VII. Form of Annex-VII

Tax Year

Zone Circle National Tax No. -

Name of Company

ANNEX VII

TAX DEDUCTED/COLLECTED AT SOURCE (other than final tax)

Description / Particulars	Code	Amount
1. Paid on imports (attach evidence)		
2. Deducted from salary (attach evidence)		
3. Deducted/collected from profit on debt (attach evidence)		
4. Deducted from non-residents receipts (attach evidence)		
5. Deducted from payments for goods and services (attach evidence)		
6. Deducted from realization of foreign indenting commission (attach evidence)		
7. Deducted from rent of immovable property (attach evidence)		
8. Deducted from brokerage and commission (attach evidence)		
9. Paid alongwith motor vehicle tax (attach evidence)		
10. Paid on electricity consumption (attach evidence)		
11. Paid on use of telephone (attach evidence)		
12. Total [1 to 11]		

Applicable to
Tax Year
2003

Signature of the Taxpayer

B. List of documents

I. **in the case of companies:-**

- (i) Statement u/s 115(4) (if applicable) – Statement of receipts/ incomes subject to final taxation.
- (ii) Copies of
 - (a) audited financial statements (income statement and balance sheet) in accordance with the provisions of the Companies Ordinance, 1984 or any other statute under which incorporated, registered, formed or constituted alongwith auditors and management reports thereon;
 - (b) Charts of depreciation/ amortization as admissible under the Income Tax Ordinance, 2001.
- (iii) Detail of prior year refund adjustment claimed, if any.
- (iv) Application in prescribed form for income tax credit on foreign source income.
- (v) Details of items of income mentioned in annexes.
- (vi) Evidence of payment of
 - (a) tax deducted/ collected at source;
 - (b) advance tax paid u/s 147;
 - (c) tax paid with return u/s 137.
 - (d) Zakat;
 - (e) Workers welfare fund; and
 - (f) Donations/ investments in shares etc (for tax credits).
- (vii) in case of a new taxpayer (without an NTN) NTN Registration Form.

I. **In the case of individuals/ AOPs including salaried persons having other income:-**

- (i) Certificate of deduction of tax from income chargeable under the head “salary”.
- (ii) Statement u/s 115(4) (if applicable) – Statement of receipts/ incomes subject to final taxation;
- (iii) Wealth statement;
- (iv) Copies of
 - (a) Manufacturing/ Trading Account and P&L Account;
 - (b) Receipts and expenditure statement;
 - (c) Charts of depreciation/ amortization as admissible under the Income Tax Ordinance, 2001;

Annex-VII (continued)

- (d) Balance sheet;
- (e) Copies of personal account(s) of proprietor/ members;
- (v) Evidence of payment of
 - (a) Tax deducted/ collected at source;
 - (b) Advance tax paid u/s 147;
 - (c) Tax paid with return u/s 137.
 - (d) Zakat;
 - (e) Expenditure on personal medical services;
 - (f) Any other exclusions from income, if any; and
 - (g) Donations/ investments in shares etc (for tax credits).
- (vi) Detail of prior year refund adjustment claimed, if any.
- (vii) Application in prescribed form for income tax credit on foreign source income.
- (viii) in case of a new taxpayer (without an NTN) NTN Registration Form.
- (ix) Any other document.

II. In case of individuals filing employer's certificate in lieu of return of income:-

- (i) Evidence of payment of
 - (a) tax deducted/ collected at source;
 - (b) tax paid with return u/s 137;
 - (c) Zakat;
 - (d) Expenditure on personal medical services;
 - (e) Donations/ investments in shares etc (for tax credits);
- (ii) Wealth statement (if taxable income exceeds Rs. 200,000/-).
- (iii) in case of new taxpayer (without an NTN), NTN registration form.

III. In case of a taxpayer filing statement u/s 115(4) of the Income Tax Ordinance, 2001

- (a) Prescribed certificate/ tax paid receipts.
- (b) In case of new assessee (without an NTN), NTN registration form.]