

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 9th November, 2018.

NOTIFICATION
(Income Tax)

S.R.O. 1357(I)/2018.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 1091(I)/2018, dated the 4th September, 2018 as required by sub-section (3) of section 237 of the said Ordinance, namely:—

In the aforesaid Rules, in the Second Schedule, after Part II-M, the following new Part II-N shall be added, namely:—

**“Part-II-N
Electronic Return for Companies for Tax Year 2018**

Task	114(1) (Return of Income filed voluntarily for complete year) +				Transaction Date	
Name					Registration No.	
Period		Tax Year	2018	Valid Upto	Due Date	Document Date
						Submission Date: *

- [Data](#)
- [Amortization](#)
- [Depreciation](#)
- [Minimum Tax](#)
- [Option out of PTR](#)
- [Payment](#)
- [Company Director](#)
- [Attachment](#)
- [Attribute](#)
- [Verification](#)

<p>Property</p> <p>Receipts / Deductions</p> <ul style="list-style-type: none"> ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 		<input type="button" value="Calculate"/> <input type="button" value="Import Previous Return"/>			
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	2000				
Total Receipts from Property	2029				
Rent Received or Receivable	2001				
1/10th of amount not adjustable against Rent	2002				
Forfeited Deposit under a Contract for Sale of Property	2003				
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
Unpaid Liabilities exceeding three Years	2005				
Total Deductions from Property	2099				
1/5th of Rent of Building for Repairs	2031				
Insurance Premium	2032				
Local Rate / Tax / Charge / Cess	2033				
Ground Rent	2034				
Profit on Capital borrowed for Investment in Property	2035				
Share in Rental Income Paid to HBFC / Banks	2036				
Rent Collection Expenditure	2037				
Legal Service Charges	2038				
Amount claimed as Irrecoverable Rent	2039				
Payment of Liabilities treated as Income	2097				
Other Deductions against Rent	2098				

Business		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items							
Other Revenues							
Management, Administrative, Selling & Financial Expenses							
Inadmissible / Admissible Deductions							
Adjustments							
Business Assets / Equity / Liabilities							
Transactions > PKR 50 Million with Non-Resident associates							
Capital Assets							
Other Sources							
Foreign Sources / Agriculture							
Tax Chargeable / Payments							
		Income / (Loss) from Business	3000				
		Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
		Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
		Gross Domestic Sales / Services Fee	3004				
		Gross Exports Sales / Services Fee	3008				
		Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
		Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
		Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
		Rebates / Duty Drawbacks	3070				
		Cost of Sales / Services	3030				
		Opening Stock	3039				
		Domestic Raw Material / Components Opening Balance	3035				
		Import Raw Material / Components Opening Balance	3036				
		Stores / Spares Opening Balance	3037				
		Fuel Opening Balance	3038				
		Work in Process Opening Balance	3034				
		Self-Manufactured Finished Goods Opening Balance	3033				
		Domestic Finished Goods Opening Balance	3031				
		Import Finished Goods Opening Balance	3032				
		Net Purchases (excluding Sales Tax, Federal Excise)	3059				
		Net Domestic Purchases Raw Material / Components	3055				
		Net Import Raw Material / Components	3056				
		Net Stores / Spares Purchases	3057				
		Net Fuel Purchases	3058				
		Net Domestic Purchases Finished Goods	3051				
		Net Import Finished Goods	3052				
		Consumed	3069				
		Domestic Raw Material / Components Consumed	3065				
		Import Raw Material / Components Consumed	3066				
		Stores / Spares Consumed	3067				

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

Business
Manufacturing / Trading Items
Other Revenues
Management, Administrative, Selling & Financial Expenses
Inadmissible / Admissible Deductions
Adjustments
Business Assets / Equity / Liabilities
Transactions > PKR 50 Million with Non-Resident associates
› Capital Assets
› Other Sources
› Foreign Sources / Agriculture
› Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	3129				
Fee for Technical / Professional Services	3101				
Fee for Other Services	3102				
Profit on Debt	3106				
Royalty	3107				
License / Franchise Fee	3108				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				

Business

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses**
- Inadmissible / Admissible Deductions
- Adjustments
- Business Assets / Equity / Liabilities
- Transactions > PKR 50 Million with Non-Resident associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Management, Administrative, Selling & Financial Expenses	3199				
Rent	3151				
Rates / Taxes / Cess	3152				
Salaries / Wages / Perquisites / Benefits	3154				
Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Electricity / Water / Gas	3158				
Communication	3162				
Repair / Maintenance	3165				
Stationery / Printing / Photocopies / Office Supplies	3166				
Advertisement / Publicity / Promotion	3168				
Insurance	3170				
Professional Charges	3171				
Profit on Debt (Financial Charges / Markup / Interest)	3172				
Donation / Charity	3174				
Brokerage / Commission	3178				
Other Indirect Expenses	3180				
Directors Fee	3183				
Workers Profit Participation Fund	3185				
Provision for Doubtful / Bad Debts	3191				
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192				
Provision for Diminution in Value of Investment	3193				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
Accounting (Loss) on Sale of Intangibles	3195				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	3200				

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Transactions > PKR 50 Million with Non-Resident associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Inadmissible Deductions	3239				
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Add Backs u/s 21(h) Personal Expenditure	3212				
Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
Add Backs u/s 21(n) Capital Expenditure	3217				
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare Institutions	3221				
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
Add Backs Tax Gain on Sale of Intangibles	3225				
Add Backs Tax Gain on Sale of Assets	3226				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				

Add Backs Accounting (Loss) on Sale of Assets	3236								
Add Backs Accounting Amortization	3237								
Add Backs Accounting Depreciation	3238								
Admissible Deductions	3259								
Accounting Gain on Sale of Intangibles	3245								
Accounting Gain on Sale of Assets	3246								
Tax Amortization for Current Year	3247		0			0			
Tax Depreciation / Initial Allowance for Current Year	3248		0			0			
Pre-Commencement Expenditure / Deferred Cost	3250								
Other Admissible Deductions	3254								
Tax (Loss) on Sale of Intangibles	3255								
Tax (Loss) on Sale of Assets	3256								
Unabsorbed Tax Amortization for Previous Years	3257								
Unabsorbed Tax Depreciation for Previous Years	3258								

Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

Transactions > PKR 50 Million with Non-Resident associates

Capital Assets

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				
Unadjusted (Loss) from Business for 2017	327017				

Business	Description	Code	Amount				Action
Manufacturing / Trading Items	Total Assets	3349					
Other Revenues	Land	3301					
Management, Administrative, Selling & Financial Expenses	Building (all types)	3302					
Inadmissible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (including fittings)	3303					
Adjustments	Motor Vehicle	3304					
Business Assets / Equity / Liabilities	Intangible	3305					
Transactions > PKR 50 Million with Non-Resident associates	Pre-Commencement Expenditure	3306					
	Capital Work in Progress	3308					
	Long Term Investments	3311					
» Capital Assets	Advances / Deposits / Prepayments	3312					
» Other Sources	Trade Debtors / Receivables	3313					
» Foreign Sources / Agriculture	Inventories	3314					
» Tax Chargeable / Payments	Stocks / Stores / Spares	3315					
	Short Term Investments	3316					
	Short Term Advances / Deposits / Prepayments	3317					
	Current Portion of Long Term Investments	3318					
	Cash / Cash Equivalents	3319					
	Other Assets	3348					
	Total Equity / Liabilities	3399					
	Authorized Capital	3351					
	Issued, Subscribed & Paid up capital	3352					
	Share Deposit Money	3353					
	Capital Reserves	3361					
	Revenue Reserves	3362					
	Funds	3363					
	Accumulated Profits	3364					
	Revaluation Surplus	3365					
	Long Term Borrowings / Debt / Loan	3371					
	Liabilities against Assets subject to Finance Lease	3372					
	Deferred Liabilities	3373					
	Provisions / Contingencies	3374					
	Short Term Borrowings / Debt / Loan	3381					
	Current Portion of Long Term Liabilities	3382					
	Advances / Deposits / Accrued Expenses	3383					
	Trade Creditors / Payables	3384					
	Other Liabilities	3398					

Business	Description	Code	Receipts	Payments	Action		
Manufacturing / Trading Items	Total Value of Revenue Transactions with Non-Resident associates	3849					
Other Revenues	Raw Material / Components	3801					
Management, Administrative, Selling & Financial Expenses	Finished Goods	3802					
Inadmissible / Admissible Deductions	Stock in Trade	3803					
Adjustments	Others	3804					
Business Assets / Equity / Liabilities	Rent	3805					
Transactions > PKR 50 Million with Non-Resident associates	Royalty / License Fee / Franchise Fee	3806					
	Intangibles	3807					
	Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808					
	Fee for Engineering / Technical / Construction Services	3809					
	Fee for Research / Development Services	3810					
	Commission	3811					
	Profit on Debt (Financial Charges / Markup / Interest)	3812					
	Dividend (Common / Preferred Stock / Deemed Dividend)	3813					
	Insurance Premium	3814					
	Guarantees	3815					
	Others (including Derivatives)	3816					
	Expenses Reimbursement at cost	3817					
	Total Value of Capital Transactions with Non-Resident associates	3899					
	Interest Bearing Loan Opening Balance	3851					
	Interest Bearing Loan Closing Balance	3852					
	Interest Free Loan Opening Balance	3853					
	Interest Free Loan Closing Balance	3854					
	Investments	3855					
	Property of Capital Nature	3856					
	Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)	3891					
	Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)	3892					
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)	3893					
	Number of Associates having dealings with	3894					

Property	<input type="button" value="Calculate"/> <input type="button" value="Import Previous Return"/>					
Business						
Capital Assets	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Long Term	Consideration Received on Disposal of Capital Assets Held Long Term	4009				
Short Term	Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019				
Adjustments	Net Gain / (Loss) on Capital Assets Held Long Term	4020				
Other Sources						
Foreign Sources / Agriculture						
Tax Chargeable / Payments						

<ul style="list-style-type: none"> ▶ Property ▶ Business ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term Adjustments ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 	<input type="button" value="Calculate"/> <input type="button" value="Import Previous Return"/>				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration of Capital Assets held Short Term	4029				
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039				
Net Gain / (Loss) on Capital Assets held Short Term	4040				

<ul style="list-style-type: none"> ▶ Property ▶ Business ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term Adjustments ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 	<input type="button" value="Calculate"/> <input type="button" value="Import Previous Return"/>				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Unadjusted (Loss) from Capital Assets for 2012	409912				
Unadjusted (Loss) from Capital Assets for 2013	409913				
Unadjusted (Loss) from Capital Assets for 2014	409914				
Unadjusted (Loss) from Capital Assets for 2015	409915				
Unadjusted (Loss) from Capital Assets for 2016	409916				
Unadjusted (Loss) from Capital Assets for 2017	409917				

<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▼ Other Sources <ul style="list-style-type: none"> Receipts / Deductions ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 	<input type="button" value="Calculate"/> <input type="button" value="Import Previous Return"/>				
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	5029				
Royalty	5002				
Profit on Debt (Interest, Yield, etc)	5003				
Ground Rent	5004				
Rent from sub lease of Land or Building	5005				
Rent from lease of Building with Plant and Machinery	5006				
Bonus / Bonus Shares	5012				
Loan, Advance, Deposit or Gift received in Cash	5016				
Other Receipts	5028				
Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				
Deductions from Other Sources	5089				
Other Deductions	5088				

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

Calculate Import Previous Return

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Property Income / (Loss)	6029				
Foreign Property Income / (Loss)	6021				
Foreign Property Income / (Loss)	6022				
Foreign Property Income / (Loss)	6023				
Foreign Property Income / (Loss)	6024				
Foreign Business Income / (Loss)	6039				
Foreign Business Income / (Loss)	6031				
Foreign Business Income / (Loss)	6032				
Foreign Business Income / (Loss)	6033				
Foreign Business Income / (Loss)	6034				
Foreign Capital Gains / (Loss)	6049				
Foreign Capital Gains / (Loss)	6041				
Foreign Capital Gains / (Loss)	6042				
Foreign Capital Gains / (Loss)	6043				
Foreign Capital Gains / (Loss)	6044				
Foreign Other Sources Income / (Loss)	6059				
Foreign Other Sources Income / (Loss)	6051				
Foreign Other Sources Income / (Loss)	6052				
Foreign Other Sources Income / (Loss)	6053				
Foreign Other Sources Income / (Loss)	6054				

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

Calculate

Import Previous Return

Description	Code	Amount				Action
Agriculture Income	6100					
Agriculture Income Tax	9291					

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

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Workers Welfare Fund u/s 60A	9002				
Workers Profit Participation Fund u/s 60B	9003				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

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

Calculate

Import Previous Return

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161				
BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317				
Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318				
Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				

Receipts / Deductions	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Business	Adjustable Tax	640000				
Capital Assets	Import u/s 148 @1%	64010002				
Other Sources	Import u/s 148 @2%	64010004				
Foreign Sources / Agriculture	Import u/s 148 @3%	64010006				
Tax Chargeable / Payments	Import u/s 148 @4.5%	64010009				
Deductible Allowances	Import u/s 148 @5.5%	64010011				
Tax Credits	Import u/s 148 @6%	64010012				
Adjustable Tax	Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Computations	Profit on Debt u/s 151 from Government Securities	64040003				+
	Profit on Debt u/s 151 from Others	64040004				+
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				
	Payment for Goods u/s 153(1)(a) @1%	64060002				
	Payment for Goods u/s 153(1)(a) @1.5%	64060003				
	Payment for Goods u/s 153(1)(a) @2%	64060004				
	Payment for Goods u/s 153(1)(a) @4%	64060008				
	Payment for Services u/s 153(1)(b) @1%					
	Payment for Services u/s 153(1)(b) @2%					
	Payment for Services u/s 153(1)(b) @8%					
	Payment for Services u/s 153(1)(b) @12%					
	Rent of Property u/s 155	64080001				+
	Cash Withdrawal from Bank u/s 231A	64100101				+
	Certain Banking Transactions u/s 231AA	64100201				+
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
	Motor Vehicle Sale u/s 231B(3)	64100303				+
	Motor Vehicle Leasing u/s 231B(1A)	64100304				+
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
	Goods Transport Public Vehicle Tax u/s 234	64130001				+
	Passenger Transport Public Vehicle Tax u/s 234	64130002				+
	Private Vehicle Tax u/s 234	64130003				+
	Electricity Bill of Commercial Consumer u/s 235	64140001				+
	Electricity Bill of Industrial Consumer u/s 235	64140002				+
	Telephone Bill u/s 236(1)(a)	64150001				+
	Cellphone Bill u/s 236(1)(a)	64150002				+
	Prepaid Telephone Card u/s 236(1)(b)	64150003				+
	Phone Unit u/s 236(1)(c)	64150004				+

Receipts / Deductions	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Business	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Capital Assets	Import u/s 148 @1%	64010052				
Other Sources	Import u/s 148 @2%	64010054				
Foreign Sources / Agriculture	Import u/s 148 @3%	64010056				
Tax Chargeable / Payments	Import u/s 148 @4.5%	64010059				
Deductible Allowances	Import u/s 148 @5.5%	64010061				
Tax Credits	Import u/s 148 @6%	64010062				
Adjustable Tax	Import u/s 148 @1.75%	64010081				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import of Edible Oil u/s 148 @5.5%	64010161				
Computations	Import of Packing Material u/s 148 @5.5%	64010181				
	Dividend u/s 150 @7.5%	64030052				
	Dividend u/s 150 @10%	64030053				
	Dividend u/s 150 @12.5%	64030054				
	Dividend u/s 150 @15%	64030055				
	Dividend u/s 150 @25%	64030059				
	Return on investment in sukuks u/s 5AA	64030098				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
	Payment for foreign produced commercials to a Non-Resident u/s 152A	64050100				
	Payment for Goods u/s 153(1)(a) @1%	64060052				
	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
	Payment for Goods u/s 153(1)(a) @2%	64060054				
	Payment for Goods u/s 153(1)(a) @4%	64060058				
	Payment for Services u/s 153(1)(b) @1%	64060152				
	Payment for Services u/s 153(1)(b) @1.5%	64060153				
	Payment for Services u/s 153(1)(b) @2%	64060154				
	Payment for Services u/s 153(1)(b) @3%	64060166				
	Payment for Services u/s 153(1)(b) @14.5%					
	Receipts from Contracts u/s 153(1)(c) @7%	64060264				
	Fee for Export related Services u/s 153(2) @1%	64060352				
	Export Proceeds u/s 154(1) @1%	64070054				
	Foreign Indenting Commission u/s 154(2)	64070151				

Sale Proceeds of goods to exporter u/s 154(3)	64070152							
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153							
Contract Payments to indirect exporter u/s 154(3B)	64070154							
Export Proceeds u/s 154(3C)	64070155							
Prize on Prize Bond u/s 156	64090051							
Winnings from Crossword Puzzle u/s 156	64090052							
Winnings from Raffle u/s 156	64090053							
Winnings from Lottery u/s 156	64090054							
Winnings from Quiz u/s 156	64090055							
Winnings from Sale Promotion u/s 156	64090056							
Commission / Discount on petroleum products u/s 156A @12%	64090151							
Brokerage / Commission u/s 233 @5%	64120060							
Brokerage / Commission u/s 233 @8%	64120066							
Brokerage / Commission u/s 233 @10%	64120070							
Brokerage / Commission u/s 233 @12%	64120074							
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)								
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)								
CNG Station Gas Bill u/s 234A	64130151							
Tax collected u/s 235 from CNG station								
Lease of rights to collect tolls u/s 236A(3)	64150102							
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351							
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451							
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651							
Rent of Machinery and equipment u/s 236Q (2)	64151652							
Dividend Specie u/s 236S @7.5%	64151802							
Dividend Specie u/s 236S @10%	64151803							
Dividend Specie u/s 236S @12.5%	64151804							
Dividend Specie u/s 236S @25%	64151806							
Dividend Specie u/s 236S @15%	64151807							
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951							
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051							
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052							
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053							
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054							
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055							
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057							
Capital Gains on Securities u/s 37A @0%	64220151							
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153							
Capital Gains on Securities u/s 37A @7.5%	64220157							
Capital Gains on Securities u/s 37A @12.5%	64220155							
Capital Gains on Securities u/s 37A @15%	64220156							
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199							
Capital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259							
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053							
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051							
Receipts from Shipping Business of a resident person u/s 7A	64310055							

Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061								
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062								
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @4%	64310063								
Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%	64310064								
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.50%	64310071								
Surplus funds of NPO u/s 100C(1A)	64030093								
Tax on undistributed profits u/s 5A	64030094								
Accounting Profit after Tax	64030095								
Payable u/s 5A	64030096								

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

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	2000				
Income / (Loss) from Business	3000				
Gains / (Loss) from Capital Assets	4000				
Income / (Loss) from Other Sources	5000				
Foreign Income	6000				
Agriculture Income	6100				
Total Income	9000				
Deductible Allowances	9009				
Share of Partner Company in Income of AOP	9011				
Taxable Income	9100				
Tax Chargeable	9200				
Normal Income Tax	920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
WWF	920900				
Tax Credits	9329				
Turnover / Tax Chargeable u/s 113 @0.2%	923152				
Turnover / Tax Chargeable u/s 113 @0.25%	923163				
Turnover / Tax Chargeable u/s 113 @0.5%	923155				
Turnover / Tax Chargeable u/s 113 @1.25%	923160				
Accounting Profit / Tax Chargeable u/s 113C @17%	923173				
Income / Super Tax Chargeable	923181				
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
Difference of Minimum Tax Chargeable u/s 113	923194				
Difference of Alternate Corporate Tax u/s 113C	923197				
Adjustment of Alternate Corporate Tax Paid u/s 113C in earlier Year(s)					
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
Refund Adjustment of Other Year(s) against Demand of this Year	92101				
Withholding Income Tax	9201				
Advance Income Tax	9202				
Advance Income Tax u/s 147(5B)	92021				
Advance Income Tax u/s 147(A)	92022				
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)					
Admitted Income Tax	9203				
Demanded Income Tax	9204				
Refundable Income Tax	9210				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
										Calculate	Import Previous Return		
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action					
Import u/s 148 @1%	64010052												
Import u/s 148 @2%	64010054												
Import u/s 148 @3%	64010056												
Import u/s 148 @4.5%	64010059												
Import u/s 148 @5.5%	64010061												
Payment for Goods u/s 153(1)(a) @1%	64060052												
Payment for Goods u/s 153(1)(a) @1.5%	64060053												
Payment for Goods u/s 153(1)(a) @2 %													
Payment for Goods u/s 153(1)(a) @4%	64060058												
Receipts from Contracts u/s 153(1)(c) @7%	64060264												
Fee for Export related Services u/s 153(2) @1%	64060352												
Export Proceeds u/s 154(1) @1%	64070054												
Foreign Indenting Commission u/s 154(2)	64070151												
Sale Proceeds of goods to exporter u/s 154(3)	64070152												
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153												
Contract Payments to indirect exporter u/s 154(3B)	64070154												
Export Proceeds u/s 154(3C)	64070155												
Commission / Discount on petroleum products u/s 156A @12%	64090151												
Brokerage / Commission u/s 233 @5%													
Brokerage / Commission u/s 233 @8%	64120066												
Brokerage / Commission u/s 233 @10%	64120070												
Brokerage / Commission u/s 233 @12%	64120074												

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Share Holder's Name													
Registration No.	Proprietor/Member/Partner Name						% in Capital	Capital Amount					
No records found.													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code			Description				File		+
No records found.									
<input type="button" value="<="/> <input type="button" value="<"/> <input type="button" value=">"/> <input type="button" value=">="/>									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes							Value		Action
Business Sector-1									+ <input type="button" value="⊗"/>
Business Sector-2									+ <input type="button" value="⊗"/>
Business Sector-3									+ <input type="button" value="⊗"/>
Business Sector-4									+ <input type="button" value="⊗"/>
Business Sector-5									+ <input type="button" value="⊗"/>
Person Status									+ <input type="button" value="⊗"/>
Residence Status									+ <input type="button" value="⊗"/>
Special Tax Rate for Dividend covered under ADDT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT									
Special Tax Rate for Shipping Income									
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule									+ <input type="button" value="⊗"/>
Special Tax Rate for Exploration and Production of Petroleum Income									
Bench									+ <input type="button" value="⊗"/>
Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?									
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?									
Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises.									
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?									
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)									+ <input type="button" value="⊗"/>
State the number of associates with which you had dealings during the tax year.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
<p>I, <input type="text" value="Enter Name"/> , CNIC No. <input type="text" value="Enter CNIC No"/> , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.</p>									
<input type="text"/> <input type="button" value="Verify Pin"/> " .									

2. This Notification shall be applicable for the tax year 2018.

[F.No.1 (63) Rules & SROs/2018]



(Ajaz Hussain)
Secretary (Rules & SROs)