

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
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**Notification**  
(Income Tax)

Islamabad, the 19<sup>th</sup> June, 2023.

**S.R.O. 745(I)/2023.-** The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for the consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received in respect of the said draft, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

**DRAFT AMENDMENTS**

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

"Part-II-Y

Individual Paper Return for Tax Year 2023

RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)

(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)

<b>Name*</b>				<b>Tax Year</b>	<b>2023</b>
<b>CNIC*</b>				<b>NTN</b>	
<b>Address*</b>					
	<b>Sr.</b>	<b>Description</b>	<b>Code</b>	<b>Total Amount</b>	<b>Amount Exempt from Tax / Subject to Fixed / Final Tax</b>
				<b>A</b>	<b>B</b>
					<b>C</b>
<b>Property</b>	1	<b>Income/(loss) from property</b>	<b>2000</b>		
	2	Rent Received or Receivable	2001		
	3	1/10th of amount not adjusted against Rent	2002		
	4	Forfeited Deposit under a Contract for Sale of Property	2003		
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004		
	6	Unpaid Liabilities exceeding three years	2005		
	7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031		
	8	Insurance Premium	2032		
	9	Local Rate/Tax/Charge/Cess	2033		
	10	Other Deductions against Rent	2098		
	11	<b>Gains / (Loss) from Capital Assets</b>	<b>4000</b>		
	12	<b>Income / (Loss) from Other Sources</b>	<b>5000</b>		
	13	<b>Foreign Income</b>	<b>6000</b>		
	14	Share in untaxed Income from AOP	3131		
	15	Share in Taxed Income from AOP	3141		
	16	<b>Total Income*</b>	<b>9000</b>		
<b>Deductible Allowances</b>				<b>Total</b>	<b>Inadmissible</b>
					<b>Admissible</b>
	17	<b>Deductible Allowances [18+19+20]</b>	<b>9009</b>		
	18	Zakat u/s 60	9001		
	19	Deductible Allowance for Profit on Debt u/s 60C	9007		
20	Educational expenses u/s 60D	9008			
21	<b>Taxable Income [16-17]*</b>	<b>9100</b>			
<b>Computations</b>	22	<b>Tax Chargeable</b>	<b>9200</b>		
	23	<b>Normal Income Tax</b>	<b>920000</b>		
	24	Tax Credits	9329		
	25	<b>Tax Paid [Sr. 26 + 27 + Annex-A]</b>	<b>64220057</b>		
	26	Advance Income Tax	9202		
	27	Admitted Income Tax	9203		
	28	<b>Refundable Income Tax [22-25 if &lt;0]</b>	<b>9210</b>		
	29	<b>Demanded Income Tax [22-25 if &gt;0]</b>	<b>9204</b>		
	30	Refund Adjustment of Other Year(s) against Demand of this Year	92101		
	31	<b>Agriculture Income</b>	<b>6100</b>		
	32	Agriculture Income Tax	9291		
				<b>Receipts / Value</b>	<b>Tax Collected/ Deducted</b>
					<b>Tax Chargeable</b>
<b>Final / Fixed / Average / Relevant / Reduced Rate Regime</b>	33	<b>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax</b>	<b>640001</b>		
	34	Import of Mobile u/s 148	64120045		
	35	Dividend u/s 150 @ 7.5%	64030052		
	36	Dividend u/s 150 @ 15%	64030055		
	37	Dividend u/s 150 @ 25%	64330052		
	38	Yield on Bahbood certificates/Pensioners benefit account	64030071		
	39	Profit on Debt u/s 7B	64310056		
	40	Prize on Prize Bond u/s 156	64090051		
	41	Winnings from Crossword Puzzle u/s 156	64090052		
	42	Winnings from Raffle u/s 156	64090053		
	43	Winnings from Lottery u/s 156	64090054		
	44	Winnings from Quiz u/s 156	64090055		
	45	Winnings from Sale Promotion u/s 156	64090056		
	46	Capital Gains on Immovable Property u/s 37(1A)	64220050		
	47	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058		
	48	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059		
	49	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058		
50	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
51	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060			
52	Capital Gains on Securities u/s 37A @ 0%	64220151			
53	Capital Gains on Securities u/s 37A @ 5%	64220153			
54	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
55	Capital Gains on Securities u/s 37A @ 10%	64220158			
56	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
57	Capital Gains on Securities u/s 37A @ 15%	64220156			
<b>Verification</b>	I, _____, CNIC No. _____, in my capacity as Self / 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.				
	Signature:				Date:

**Individual Paper Return for Tax Year 2023**

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
<b>Name*</b>					<b>Tax Year</b>	<b>2023</b>
<b>CNIC*</b>					<b>NTN*</b>	
<b>Address*</b>						
	Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
	<b>1</b>	<b>Income/(loss) from property [Sum of 2 to 10]</b>	<b>2000</b>	<b>A</b>	<b>B</b>	<b>C</b>
	2	Rent received or receivable	2001			
	3	1/10th of amount not adjustable against rent	2002			
	4	Forfeited deposit under a contract for sale of property	2003			
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	6	Unpaid Liabilities exceeding three years	2005			
	7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031			
	8	Insurance Premium	2032			
	9	Local Rate/Tax/Charge/Cess	2033			
	10	Other Deductions against Rent	2098			
	11	<b>Income from Business</b>	<b>3000</b>			
	12	<b>Gains / (Loss) from Capital Assets (including securities)</b>	<b>4000</b>			
<b>Other Sources</b>	13	<b>Income / (Loss) from Other Sources [Sum of 14 to 22] - [Sum of 23 to 25]</b>	<b>5000</b>			
	14	Receipts from Other Sources	5029			
	15	Royalty	5002			
	16	Profit on Debt (Interest, Yield, etc)	5003			
	17	Profit on Debt (if amount u/s 7B exceeds Rs. 36 million)	500312			
	18	Ground Rent	5004			
	19	Rent from sub lease of Land or Building	5005			
	20	Rent from lease of Building with Plant and Machinery	5006			
	21	Annuity/pension	5007			
	22	Other Receipts	5028			
	23	Deductions from Other Sources	5089			
	24	Accounting Depreciation	5064			
	25	Other Deductions	5088			
	26	<b>Foreign Income</b>	<b>6000</b>			
	27	Foreign Bussiness Income/Loss	6039			
	28	Foreign Property Income/Loss	6029			
	29	Foreign Capital Gain Income/Loss	6049			
	30	Foreign Other Sources Income/Loss	6059			
	31	Share in untaxed Income from AOP	3131			
	32	Share in Taxed Income from AOP	3141			
	33	<b>Total Income</b>	<b>9000</b>			
				<b>Total</b>	<b>Inadmissible</b>	<b>Admissible</b>
<b>Deductible Allowances</b>	34	<b>Deductible Allowances [Sum of 35 to 38]</b>	<b>9009</b>			
	35	Zakat u/s 60	9001			
	36	Workers Welfare Fund u/s 60A	9002			
	37	Deductible Allowance for Profit on Debt u/s 60C	9007			
	38	Educational expenses u/s 60D	9008			
<b>Computations</b>	39	<b>Taxable Income [33-34]</b>	<b>9100</b>			
	40	<b>Tax Chargeable</b>	<b>9200</b>			
	41	<b>Normal Income Tax</b>	<b>920000</b>			
	42	Tax Credits	9329			
	43	Difference of Minimum Tax Chargeable u/s 148/ 153	923192			
	44	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198			
	45	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
	46	Difference of Minimum Tax Chargeable u/s 113	923194			
	47	Turnover / Tax Chargeable u/s 113 @0.25%	923152			
	48	Turnover / Tax Chargeable u/s 113 @0.3%	923163			
	49	Turnover / Tax Chargeable u/s 113 @0.5%	923206			
	50	Turnover / Tax Chargeable u/s 113 @0.75%	923155			
	51	Turnover / Tax Chargeable u/s 113 @1.25%	923161			
	52	Turnover / Tax Chargeable u/s 113 @1.5%	923160			
	53	<b>Tax Paid [ as per 54 + 55 + Annex'A' ]</b>				
	54	Advance Income Tax	9202			
	55	Admitted Income Tax	9203			

	56	<b>Refundable Income Tax [40-53 if &lt;0]</b>	<b>9210</b>			
	57	<b>Demanded Income Tax [40-53 if &gt;0]</b>	<b>9204</b>			
	58	Refund Adjustment of Other Year(s) against Demand of this Year	<b>92101</b>			
	59	WWF	<b>920900</b>			
	60	<b>Agriculture Income</b>	<b>6100</b>			
	61	Agriculture Income Tax	<b>9291</b>			
<b>Verifier</b>	<p>_____, CNIC No. _____, in my capacity  as Self / 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 &amp; belief the information given in this Return are correct &amp; complete in accordance with the  provisions of the Income Tax Ordinance, 2001 &amp; Income Tax Rules, 2002.</p>					

**Signature:**

**Date:**

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RETURN OF TOTAL INCOME UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)

2/2

FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY

Name*				Tax Year	2023
CNIC*				NTN	
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted	Tax Chargeable
			A	B	C
	<b>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 55 to 139]</b>	<b>640001</b>			
54	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 55 to 139]	640001			
55	Import u/s 148 @1%	64010052			
56	Import u/s 148 @2%	64010054			
57	Import u/s 148 @3%	64010056			
58	Import u/s 148 @4%	64010058			
59	Import u/s 148 @5.5%	64010061			
60	Import of Edible Oil u/s 148 @5.5%	64010161			
61	Import of Packing Material u/s 148 @5.5%	64010181			
62	Import of Mobile u/s 148	64120045			
63	Dividend u/s 150 @7.5%	64030052			
64	Dividend u/s 150 @ 15%	64030055			
65	Yield on Behbood Certificates / Pensioner's Benefit Account/Shuhada Family Welfare Account	64030071			
66	Return on investment in sukuks u/s 5AA	64030098			
67	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
68	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
69	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
70	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
71	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
72	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
73	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056			
74	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			
75	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097			
76	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098			
77	Payment for foreign produced commercials to a non-resident u/s 152A	64050100			
78	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094			
79	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095			
80	Fee for offshore digital servies to a non-resident u/s 152(1C)	64050057			
81	Payment for Goods u/s 153(1)(a) @1%	64060052			
82	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
83	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055			
84	Payment for Goods u/s 153(1)(a) @4.5%	64060059			
85	Payment for Services u/s 153(1)(b) @ 1%	64060152			
86	Payment for services u/s 153(1)(b) @ 1.5%	64060153			
87	Payment for Services u/s 153(1)(b) @ 2%	64060154			
88	Payment for Services u/s 153(1)(b) @ 10%	64060170			
89	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
90	Receipts from Contracts u/s 153(1)(c) @10%	64060270			
91	Fee for Export related Services u/s 153(2) @1%	64060352			
92	Deduction of Tax from Yarn Traders u/s 153(1)(a)	6406081			
93	Deduction of Tax from Yarn Traders u/s 153(1)(b)	6406082			
94	Export Proceeds u/s 154 @1%	64070054			
95	Foreign Indenting Commission u/s 154(2) @5%	64070151			
96	Sale proceeds of goods to exporter u/s 154(3)	64070152			
97	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153			
98	Contract payments to indirect exporter u/s 154(3B)	64070154			
99	Export Proceeds u/s 154(3C)	64070155			
100	Prize on Prize Bond u/s 156	64090051			
101	Winnings from Crossword Puzzle u/s 156	64090052			
102	Winnings from Raffle u/s 156	64090053			

Final / Fixed / Average / Relevant / Reduced Rate Regime

Final / Fixed / Average / Relevant / Reduced Rate Regime

103	Winnings from Lottery u/s 156	64090054			
104	Winnings from Quiz u/s 156	64090055			
105	Winnings from Sale Promotion u/s 156	64090056			
106	Commission / Discount on petroleum products u/s 156A @ 12%	64090151			
107	Brokerage / Commission u/s 233 @5%	64120060			
108	Brokerage / Commission u/s 233 @8%	64120066			
109	Brokerage / Commission u/s 233 @10%	64120070			
110	Brokerage / Commission u/s 233 @12%	64120074			
111	CNG Station Gas Bill u/s 234A	64130151			
112	Electricity Bill of Commercial Consumer u/s 235	64140051			
113	Electricity Bill of Industrial Consumer u/s 235	64140052			
114	Lease of rights to collect tolls u/s 236A(3)	64150102			
115	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653			
116	Payment for rent / right to use machinery / equipment u/s 236Q	64151651			
117	Rent of machinery & equipment u/s 236Q(2)	64151652			
118	Dividend in specie u/s 150 @ 7.5%	64151802			
119	Dividend in specie u/s 150 @ 15%	64151807			
120	Capital Gains on Immovable Property u/s 37(1A)	64220050			
121	Capital Gains on Immovable Property u/s 37(3A) where holding period doesnot exceed 1 year	64220058			
122	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but doesnot exceed 2 years	64220059			
123	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 2 years but doesnot exceed 3 years	64330058			
124	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 3 year but doesnot exceed 4 years	64330059			
125	Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060			
126	Capital Gains on Securities u/s 37A @ 0%	64220151			
127	Capital Gains on Securities u/s 37A @ 5%	64220153			
128	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
129	Capital Gains on Securities u/s 37A @ 10%	64220158			
130	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
131	Capital Gains on Securities u/s 37A @15%	64220156			
132	Receipts from shipping business of a resident person u/s 7A	64310055			
133	Profit on Debt u/s 7B	64310056			
134	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061			
135	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062			
136	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063			
137	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
138	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule	64320051			
139	Attributable income from controlled foreign company u/s 109A @15%	64030055			
	<b>Signature:</b>			<b>Date:</b>	

Annex-A					
Adjustable Tax Collected / Deducted					
Name*				Tax Year	2023
CNIC*				NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted	
			A	B	
1	<b>Adjustable Tax [Sum of 2 to 38]</b>	<b>640000</b>			
2	Import u/s 148 @1%	64010002			
3	Import u/s 148 @2%	64010004			
4	Import u/s 148 @3%	64010006			
5	Import u/s 148 @ 4%	64010008			
6	Import u/s 148 @5.5%	64010011			
7	Directorship Fee u/s 149(3) @20%	64020005			
8	Profit on debt u/s 151 @ 15%	64040005			
9	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007			
10	Profit on Debt to a Non-Resident u/s 152(2)	64050008			
11	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
12	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012			
13	Payment for Goods u/s 153(1)(a) @1%	64060002			
14	Payment for Goods u/s 153(1)(a) @1.5%	64060003			
15	Payment for Goods u/s 153(1)(a) @2.5%	64060005			
16	Payment for Goods u/s 153(1)(a) @4.5%	64060009			
17	Motor Vehicle Registration Fee u/s 231B(1)	64100301			
18	Motor Vehicle Transfer Fee u/s 231B(2)	64100302			
19	Motor Vehicle Sale u/s 231B(3)	64100303			
20	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304			
21	Goods Transport Public Vehicle Tax u/s 234	64130001			
22	Passenger Transport Public Vehicle Tax u/s 234	64130002			
23	Private Vehicle Tax u/s 234	64130003			
24	Electricity Bill of Domestic Consumer u/s 235	64140101			
25	Telephone Bill u/s 236(1)(a)	64150001			
26	Cellphone Bill u/s 236(1)(a)	64150002			
27	Prepaid Telephone Card u/s 236(1)(b)	64150003			
28	Phone Unit u/s 236(1)(c)	64150004			
29	Internet Bill u/s 236(1)(d)	64150005			
30	Prepaid Internet Card u/s 236(1)(e)	64150006			
31	Purchase by Auction u/s 236A	64150101			
32	Sale / Transfer of Immovable Property u/s 236C	64150301			
33	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701			
34	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702			

35	Purchase by Retailers u/s 236H	64150801		
36	Purchase by others from Retailers u/s 236H	64150804		
37	Educational Institution Fee u/s 236I	64150901		
38	Purchase / Transfer of Immovable Property u/s 236K	64151101		
<b>Signature:</b>			<b>Date:</b>	



## Annex-B

1/2

**Manufacturing / Trading / Profit & Loss Account ( including Revenues subject to Final / Fixed Tax)***(Separate form should be filled for each business)*

Name*					Tax Year	2023	
CNIC*					NTN		
Busine							
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax	
				A	B	C	
Revenue	1	<b>Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]</b>	<b>3029</b>				
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	<b>3009</b>				
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	<b>3019</b>				
Cost of Sales / Services	4	<b>Cost of Sales / Services [(sum of 5 to 15)-16]</b>	<b>3030</b>				
	5	Opening Stock	<b>3039</b>				
	6	Net Purchases (excluding Sales Tax, Federal Excise)	<b>3059</b>				
	7	Salaries / Wages	<b>3071</b>				
	8	Fuel	<b>3072</b>				
	9	Power	<b>3073</b>				
	10	Gas	<b>3074</b>				
	11	Stores / Spares	<b>3076</b>				
	12	Repair / Maintenance	<b>3077</b>				
	13	Other Direct Expenses	<b>3083</b>				
	14	Accounting Amortization	<b>3087</b>				
	15	Accounting Depreciation	<b>3088</b>				
	16	Closing Stock	<b>3099</b>				
	17	<b>Gross Profit / (Loss) [1-4]</b>	<b>3100</b>				
	18	<b>Other Revenues [Sum of 19 to 22]</b>	<b>3129</b>				
		19	Accounting Gain on Sale of Intangibles	3115			
		20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128				
	22	Share in untaxed Income from AOP	<b>3131</b>				
	23	Share in Taxed Income from AOP	<b>3141</b>				

<b>Indirect Expenses</b>	24	<b>Management, Administrative, Selling &amp; Financial Expenses</b>			
		<b>[Sum of 25 to 44]</b>	<b>3199</b>		
	25	Rent	3151		
	26	Rates / Taxes / Cess	3152		
	27	Salaries / Wages / Perquisites / Benefits	3154		
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155		
	29	Electricity / Water / Gas	3158		
	30	Communication	3162		
	31	Repair / Maintenance	3165		
	32	Stationery / Printing / Photocopies / Office Supplies	3166		
	33	Advertisement / Publicity / Promotion	3168		
	34	Insurance	3170		
	35	Professional Charges	3171		
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172		
	37	Brokerage / Commission	3178		
	38	Irrecoverable Debts written off	3186		
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187		
	40	Other Indirect Expenses	3180		
	41	Accounting (Loss) on Sale of Intangibles	3195		
	42	Accounting (Loss) on Sale of Assets	3196		
43	Accounting Amortization	3197			
44	Accounting Depreciation	3198			
45	<b>Accounting Profit / (Loss) [17+18-24]</b>	<b>3200</b>			

Signature:

Date:

**Annex-B**

2/2

**Manufacturing / Trading / Profit & Loss Account ( including Revenues subject to Final / Fixed Tax)**

*(Separate form should be filled for each business)*

<b>Name*</b>					<b>Tax Year</b>	<b>2022</b>
<b>CNIC*</b>					<b>NTN*</b>	
<b>Sr.</b>	<b>Description</b>	<b>Code</b>	<b>Total Amount</b>	<b>Amount Subject to Final Taxation</b>	<b>Amount Subject to Normal Taxation</b>	
			<b>A</b>	<b>B</b>	<b>C</b>	

	46	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
	47	Unadjusted (Loss) from Business for 2016	327016			
	48	Unadjusted (Loss) from Business for 2017	327017			
	49	Unadjusted (Loss) from Business for 2018	327018			
	50	Unadjusted (Loss) from Business for 2019	327019			
	51	Unadjusted (Loss) from Business for 2020	327020			
	52	Unadjusted (Loss) from Business for 2021	327021			

**Statement of Affairs / Balance Sheet**

<b>Assets</b>	53	<b>Total Assets [Sum of 54 to 59]</b>	<b>3349</b>		
	54	Land	3301		
	55	Building (all types)	3302		
	56	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	57	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
	58	Stocks / Stores / Spares	3315		
	59	Cash / Cash Equivalents	3319		
<b>Liabilities</b>	60	<b>Total Equity / Liabilities [Sum of 61 to 63]</b>	<b>3399</b>		
	61	Capital	3352		
	62	Borrowings / Debt / Loan	3371		
	63	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		
<b>Signature:</b>				<b>Date:</b>	

**Annex-C**

**Inadmissible / Admissible Deductions**

Name*		Tax Year	2023
CNIC*		NTN	
Sr.	Description	Code	Amount
1	<b>Inadmissible Deductions [Sum of 2 to 32]</b>	<b>3239</b>	
2	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	<b>3202</b>	
3	Add Backs Provision for Diminution in Value of Investment	<b>3203</b>	
4	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	<b>3205</b>	
5	Add Backs u/s 21(b) Amount of Tax Deducted at Source	<b>3206</b>	
6	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	<b>3207</b>	
7	Add Backs u/s 21(ca) commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in third schedule to Sales Tax Act, 1990.	<b>3227</b>	
8	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	<b>3208</b>	
9	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	<b>3209</b>	
10	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	<b>3210</b>	
11	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	<b>3211</b>	
12	Add Backs u/s 21(h) Personal Expenditure	<b>3212</b>	
13	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	<b>3204</b>	
14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	<b>3213</b>	
15	Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	<b>3215</b>	
16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	<b>3216</b>	
17	Add Backs u/s 21(n) Capital Expenditure	<b>3217</b>	
18	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	<b>3224</b>	
19	Add Backs u/s 21(p) Utility bills exceeding prescribed amount not paid through prescribed mode	<b>322902</b>	
20	Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	<b>322903</b>	
21	Add Backs u/s 28(1)(b) Lease Rental not admissible	<b>3220</b>	

**Inadmissible Deductions**

	22	Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
	23	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
	24	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
	25	Add Backs Tax Gain on Sale of Intangibles	3225	
	26	Add Backs Tax Gain on Sale of Assets	3226	
	27	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
	28	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
	29	Add Backs Accounting (Loss) on Sale of Assets	3236	
	30	Add Backs Accounting Amortization	3237	
	31	Add Backs Accounting Depreciation	3238	
	32	Other Inadmissible Deductions	3234	
Admissible Deductions	33	<b>Admissible Deductions [Sum of 34 to 43]</b>	<b>3259</b>	
	34	Accounting Gain on Sale of Intangibles	3245	
	35	Accounting Gain on Sale of Assets	3246	
	36	Tax Amortization for Current Year	3247	
	37	Tax Depreciation / Initial Allowance for Current Year	3248	
	38	Pre-Commencement Expenditure / Deferred Cost	3250	
	39	Other Admissible Deductions	3254	
	40	Tax (Loss) on Sale of Intangibles	3255	
	41	Tax (Loss) on Sale of Assets	3256	
	42	Unabsorbed Tax Amortization for Previous Years	3257	
	43	Unabsorbed Tax Depreciation for Previous Years	3258	
		Signature:	Date:	

**Annex-D**

**Depreciation, Initial Allowance, Amortization**

Name*												Tax Year	2023
CNIC*												NTN	
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)
			A	B	C	D	E	F		G		H	I
Depreciation	1	Building (all types)	3302			100%		100%	15%		10%		
	2	Ramp for Disabled Persons	330204			100%		100%	100%		100%		
	3	Plant / Machinery (not otherwise specified)	330301			100%		100%	25%		15%		
	4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302			100%		100%	25%		30%		
	5	Furniture (including fittings)	330303			100%		100%	0%		15%		
	6	Technical / Professional Books	330304			100%		100%	25%		15%		
	7	Offshore Installations of mineral oil concerns	330306			100%		100%	25%		20%		
	8	Machinery / Equipment eligible for 1st year Allowance	330308			100%		100%	90%		15%		
	9	Motor Vehicle (not plying for hire)	33041			100%		100%	0%		15%		
	10	Motor Vehicle (plying for hire)	33042			100%		100%	25%		15%		
	11	Ships	33043			100%		100%	25%		15%		
	12	Aircrafts / Aero Engines	33044			100%		100%	25%		30%		
	13	<b>Tax Depreciation / Initial Allowance for Current Year</b>	3248							<b>100%</b>		<b>100%</b>	
Amortization	<b>Description</b>	<b>Code</b>	<b>WDV (BF)</b>	<b>Remaining Useful Life</b>	<b>Extent of Use</b>	<b>Amortization</b>							
			A	B	C	D							
	14	Intangible	3305										
	15	Intangible	3305										
	16	Intangible	3305										
	17	Expenditure providing Long Term Advantage / Benefit	330516										
	18	<b>Tax Amortization for Current Year</b>	3247										
19	Pre-Commencement Expenditure	3306											

Signature:

Date:

## Annex-E

Name*							Tax Year	2023
CNIC*							NTN	
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable	
			A	B	C	D	E	
1	<b>Minimum Tax Chargeable [Col.E Sum of 2 to 6]</b>							
2	Import u/s 148 @1%	64010052						
3	Import u/s 148 @2%	64010054						
4	Import u/s 148 @3%	64010056						
5	Import u/s 148 @4%	64010058						
6	Import u/s 148 @6%	64010062						
7	Import of Edible Oil u/s 148 @5.5%	64010161						
8	Import of Packing Material u/s 148 @5.5%	64010181						
9	Import of Plastic Raw Material u/s 148 @ 1.75%	64010081						
10	Import u/s 148 @ 4.125%	64010083						
11	Import u/s 148 @ 2.75%	64010082						
12	Import of ships by ship breakers u/s 148(8A) @ 4.5%	64010059						
13	Payment for contracts for construction, assembly of installation to a non-resident u/s 152(1A)	64050052						
14	Payment for transport services to a PE of a non-resident u/s 152(2A)(b)	64050094						
15	Payment for services contracts to a non-resident u/s 152(1A)(b)	64050053						
16	Fee for Advertisement Services to a non-resident u/s 152(1A)©	64050054						
17	Insurance/re-insurance premium to a non-resident u/s 152(1AA)	64050055						
18	Payment for other services for PE of a non-resident u/s 152(2A)(b)	64050095						
19	Payment for Services u/s 153(1)(b) @1%	64060152						
20	Payment for goods u/s 153(1a) @ 0.25%	64060082						
21	Payment for goods u/s 153(1a) @ 2.5%	64060055						
22	Payment for goods u/s 153(1a) @ 4.5%	64060059						
23	Payment for Services u/s 153(1)(b) @ 1.5%	64060153						
24	Payment for specified for Services u/s 153(1)(b) @ 3%	64060156						
25	Payment for Services u/s 153(1)(b) @2%	64060154						
26	Payment for Services u/s 153(1)(b) @10%	64060170						
27	Payment for Services u/s 153(1)(b) @15%	64060180						
28	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265						
29	Receipts from Contracts u/s 153(1)(c) @10%	64060270						
30	Payment for Goods u/s 153(1)(a) @1%	64060052						
31	Payment for Goods u/s 153(1)(a) @1.5%	64060053						
32	Payment for Goods u/s 153(1)(a) @4.5%	64060059						

Minimum Tax Chargeable

33	Fee for Export related Services u/s 153(2) @1%	64060352						
34	Deduction of Tax from yarn u/s 153(1)(a)	64060281						
35	Deduction of Tax from yarn u/s 153(1)(b)	64060282						
36	Brokerage / Commission u/s 233 @8%	64120066						
37	Brokerage / Commission u/s 233 @10%	64120070						
38	Brokerage / Commission u/s 233 @12%	64120074						
39	Brokerage / Commission u/s 233 @5%	64120060						
40	Number of imported mobile phones u/s 148 upto 30\$ @ Rs.70	64120045						
41	Number of imported mobile phones u/s 148 exceeding 30\$ upto 100\$ @ Rs.100	64120046						
42	Number of imported mobile phones u/s 148 exceeding 100\$ upto 200\$ @ Rs.930	64120047						
43	Number of imported mobile phones u/s 148 exceeding 200\$ upto 350\$ @ Rs.970	64120048						
44	Number of imported mobile phones u/s 148 exceeding 350\$ upto 500\$ @ Rs.3000	64120049						
45	Number of imported mobile phones u/s 148 exceeding 500\$ @ Rs.50200	64120050						
46	CNG Station Gas Bill u/s 234A	64130151						
47	Fee for Goods Transport Contractor u/c (43E), Part IV Second Schedule	64320053						
48	Fee for Carriage Services by Oil Tanker u/c (43D), Part IV Second Scheule	64320051						
<b>Sr.</b>	<b>Description</b>	<b>Code</b>	<b>Receipts / Value</b>	<b>Final Tax Chargeable</b>	<b>Attributable Taxable Income</b>	<b>Tax on Attributable Taxable Income</b>	<b>Difference (Option Valid if &lt;=0)</b>	
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	
49	Export Proceeds u/s 154(1) @1%	64070054						
50	Foreign Indenting Commission u/s 154(2)	64070151						
51	Sale Proceeds of goods to exporter u/s 154(3)	64070152						
52	Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153						
53	Contract Payments to indirect exporter u/s 154(3B)	64070154						
54	Export Proceeds u/s 154(3C)	64070155						
55	Commission / Discount on petroleum products u/s 156A @12%	64090151						
Signature:						Date:		



**Annex-F**

**Personal Expenses**

Name*		Tax Year	2023
CNIC*		NTN	
Sr.	Description	Code	Amount
1	<b>Personal Expenses [(2 + 16) - 17]</b>	<b>7089</b>	
2	Rent	<b>7051</b>	
3	Rates / Taxes / Charge / Cess	<b>7052</b>	
4	Vehicle Running / Maintenance	<b>7055</b>	
5	Travelling	<b>7056</b>	
6	Electricity	<b>7058</b>	
7	Water	<b>7059</b>	
8	Gas	<b>7060</b>	
9	Telephone	<b>7061</b>	
10	Asset Insurance / Security	<b>7066</b>	
11	Medical	<b>7070</b>	
12	Educational	<b>7071</b>	
13	Club	<b>7072</b>	
14	Functions / Gatherings	<b>7073</b>	
15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	<b>7076</b>	
16	Other Personal / Household Expenses	<b>7087</b>	
17	<b>Contribution in Expenses by Family Members [18+21]</b>	<b>7088</b>	
	<b>CNIC No.</b>	<b>Name*</b>	
18			
19			
20			
21			
Signature:		Date:	



<b>Residential, Commercial</b>	iv							7002		
	v							7002		
	vi							7002		
	vii							7002		
	viii							7002		
	ix							7002		
	x							7002		
<b>Business Capital</b>	<b>3</b>	<b>Business Capital</b>							7003	
		<i>Enter name, share percentage &amp; capital amount in each AOP</i>					<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i							7003		
	ii							7003		
	iii							7003		
	i	<i>Enter consolidated capital amount of all Sole Proprietorships</i>					<i>100%</i>	<i>7003</i>		
<b>Equipment</b>	<b>4</b>	<b>Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]</b>							7004	
		<i>Description</i>						<i>Code</i>	<i>Value at Cost</i>	
	i							7004		
	ii							7004		
	iii							7004		
	iv							7004		

Signatures:

Date:

<b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b>								<b>2/4</b>	
<b>Name*</b>							<b>Tax Year</b>	<b>2023</b>	
<b>CNIC*</b>							<b>NTN</b>		
<b>5</b>	<b>Animal (Non-Business) [Sum of 5 i to 5 iv]</b>							<b>7005</b>	

<b>Animal</b>		<b>Description</b>			<b>Code</b>	<b>Value at Cost</b>	
	i	Livestock			7005		
	ii	Pet			7005		
	iii	Unspecified			7005		
	iv	Unspecified			7005		
<b>Investment</b>	<b>6</b>	<b>Investment (Non-Business) [Sum of 6 i to 6 xiii]</b>			<b>7006</b>		
		<b>Form</b>	<b>Account / Instrument No.</b>	<b>Institution Name / Individual CNIC</b>	<b>Share %</b>	<b>Code</b>	<b>Value at Cost</b>
	i	Account				7006	
		Current				7006	
		Current				7006	
		Fixed Deposit				7006	
		Fixed Deposit				7006	
		Profit / Loss Sharing				7006	
		Profit / Loss Sharing				7006	
		Saving				7006	
		Saving				7006	
	ii	Annuity				7006	
	iii	Bond				7006	
	iv	Certificate				7006	
	v	Debenture				7006	
	vi	Deposit				7006	
		Term Deposit				7006	
		Term Deposit				7006	
	vii	Fund				7006	
	viii	Instrument				7006	
	ix	Insurance Policy				7006	
	x	Security				7006	
	xi	Stock / Share				7006	
xii	Unit				7006		
xiii	Others				7006		

<b>Motor Vehicle</b>	<b>7</b>	<b>Debt (Non-Business) [Sum of 7 i to 7 vii]</b>				<b>7007</b>	
		<b>Form</b>	<b>No.</b>	<b>Institution Name / Individual CNIC</b>	<b>Share %</b>	<b>Code</b>	<b>Value at Cost</b>
	i	Advance				7007	
	ii	Debt				7007	
	iii	Deposit				7007	
	iv	Prepayment				7007	
	v	Receivable				7007	
	vi	Security				7007	
	vii	Others				7007	
	<b>8</b>	<b>Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]</b>				<b>7008</b>	
		<b>Form (Car, Jeep, Motor Cycle, Scooter, Van)</b>	<b>E&amp;TD Registration No.</b>	<b>Maker</b>	<b>Capacity</b>	<b>Code</b>	<b>Value at Cost</b>
	i					7008	
	ii					7008	
	iii					7008	
	iv					7008	
	v					7008	
	vi					7008	
	vii					7008	
viii					7008		

Signatures:

Date:

<b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b>			<b>3/4</b>
<b>Name*</b>		<b>Tax Year</b>	<b>2023</b>

CNIC*			NTN	
Precious Possession	<b>9</b>	<b>Precious Possession [Sum of 9 i to 9 iii]</b>	<b>7009</b>	
		<i>Description</i>	<b>Code</b>	<b>Value at Cost</b>
	i	Antique / Artifact	<b>7009</b>	
	ii	Jewelry / Ornament / Metal / Stone	<b>7009</b>	
	iii	Others (Specify)	<b>7009</b>	
Household Effect	<b>10</b>	<b>Household Effect [Sum of 10 i to 10 iv]</b>	<b>7010</b>	
		<i>Description</i>	<b>Code</b>	<b>Value at Cost</b>
	i	Unspecified	<b>7010</b>	
	ii	Unspecified	<b>7010</b>	
	iii	Unspecified	<b>7010</b>	
Personal Item	<b>11</b>	<b>Personal Item [Sum of 11 i to 11 iv] *</b>	<b>7011</b>	
		<i>Description</i>	<b>Code</b>	<b>Value at Cost</b>
	i	Unspecified	<b>7011</b>	
	ii	Unspecified	<b>7011</b>	
	iii	Unspecified	<b>7011</b>	
Cash	<b>12</b>	<b>Cash (Non-business) [Sum of 12 i to 12 x]</b>	<b>7012</b>	
		Notes & Coins	<b>7012</b>	
er Asset	<b>13</b>	<b>Any Other Asset [Sum of 13 i to 13 iv]</b>	<b>7013</b>	
		<b>Description</b>	<b>Code</b>	<b>Value at Cost</b>
	i		<b>7013</b>	

Any Oth	ii		7013	
	iii		7013	
	iv		7013	
Assets in Others' Name	14	Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
		Description	Code	Value at Cost
	i		7014	
	ii		7014	
	iii		7014	
	iv		7014	
	15	Total Assets inside Pakistan [Sum of 1 to 14]	7015	
Assets outside Pakistan	16	*Assets held outside Pakistan [Sum of 16 (i) to 16 (iv)]	7016	
		Description	Code	Value at Cost
	i		7016	
	ii		7016	
	iii		7016	
	iv		7016	
	17	Total Assets [15+16]	7019	

\* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures:

Date:

<b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b>			<b>4/4</b>
<b>Name*</b>		<b>Tax Year</b>	<b>2023</b>
<b>CNIC*</b>		<b>NTN</b>	
	18	Credit (Non-Business) [Sum of 18 (i) to 18 (viii)]	7021

	<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	<b>Code</b>	<b>Value at Cost</b>	
<b>Loan</b>	i	Advance		7021		
	ii	Borrowing		7021		
	iii	Credit		7021		
	iv	Loan		7021		
	v	Mortgage		7021		
	vi	Overdraft		7021		
	vii	Payable		7021		
	viii	Others		7021		
	<b>19</b>	<b>Total Liabilities</b>			<b>7029</b>	
<b>Reconciliation of Net Assets</b>	<b>20</b>	<b>Net Assets Current Year [17-19]</b>			<b>703001</b>	
	<b>21</b>	<b>Net Assets Previous Year</b>			<b>703002</b>	
	<b>22</b>	<b>Increase / Decrease in Assets [20-21]</b>			<b>703003</b>	
	<b>23</b>	<b>Inflows [Sum of 23 (i) to 23(x)]</b>			<b>7049</b>	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
x	Others			7048		



	<b>24</b>	<b>Personal Expenses [Transfer from Sr.1 Annex-F]</b>	<b>7089</b>	
	<b>25</b>	<b>Outflows [Sum of 25 (i) to 25 (iii)]</b>	<b>7099</b>	
	i	Gift	<b>7091</b>	
	ii	Loss on Disposal of Assets	<b>7092</b>	
	iii	Others	<b>7098</b>	
	<b>26</b>	<b>Unreconciled Amount [23-24-25]</b>	<b>703000</b>	
<b>Disposed Assets</b>	<b>27</b>	<b>Assets Transferred / Sold / Gifted / Donated during the year [Sum of 27 (i) to 27 (ii)]</b>	<b>703004</b>	
		<b>Description</b>	<b>Code</b>	<b>Value at Cost</b>
	i		<b>703004</b>	
	ii		<b>703004</b>	
<b>Verification</b>	I, _____, CNIC No. _____, in my capacity			
	as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2022 & of my personal expenditure for the year ended 30.06.2022 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.			
Signatures:			<b>Date:</b>	

..

2. This Notification shall be applicable for the tax year 2023.

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**[F.No. 1(6)R&S/2023]**

  
**(Tariq Iqbal)**  
Secretary (Law & Clarifications)