

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 30th June, 2022.

Notification
(Income Tax)

S.R.O. 978(I)/2022.- 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. 820(I)/2022, dated the 21st June, 2022 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-U, the following new Part-II-V shall be added, namely:-

"Part-II-V Electronic Return for Salaried Individuals

<div style="display: flex; justify-content: space-between; align-items: center;"> Edit Save Submit Cancel Print ✕ </div>									
Task		114(1) (Return of Income for a person deriving income only from salary and other sources eligible to file salary re +					Transaction Date		16-Jun-2022
Name							Registration Number		
Period		01-Jul-2021 - 30-Jun-2022	Tax Year	2022	Valid Upto	Due Date	Document Date	Submission Date: *	

Data	Payment	Attribute	Verification						
<div style="display: flex; align-items: center;"> ⊕ Select Language <div style="border: 1px solid black; padding: 2px 5px; margin-left: 5px;">ENGLISH</div> ▼ </div>				Calculate		Import Previous Return			
				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Employment									
Salary									
▶ Capital Assets				Income from Salary 1000					
▶ Other Sources				Pay, Wages or Other Remuneration (including Arrears of Salary) 1009					
▶ Foreign Sources / Agriculture				Allowances (including Flying / Submarine Allowance) 1049					
▶ Tax Chargeable / Payments				Expenditure Reimbursement 1059					
▶ 116 - Wealth Statement				Value of Perquisites (including Transport Monetization for Government Servants) 1089					
				Value of Perquisites (including Transport Monetization for Government Servants) 1089					
				Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits) 1099					

Data	Payment	Attribute	Verification						
<div style="display: flex; align-items: center;"> ⊕ Select Language <div style="border: 1px solid black; padding: 2px 5px; margin-left: 5px;">ENGLISH</div> ▼ </div>				Calculate		Import Previous Return			
				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Employment									
▼ Capital Assets									
Capital Gains / (Loss)				Gains / (Loss) from Capital Assets 4000					
Long Term									
Short Term									
▶ Other Sources									
▶ Foreign Sources / Agriculture									
▶ Tax Chargeable / Payments									
▶ 116 - Wealth Statement									

Data	Payment	Attribute	Verification							
▶ Employment			🌐Select Language <div>ENGLISH</div>				Calculate		Import Previous Return	
▼ Capital Assets			Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action
Capital Gains / (Loss)			Consideration Received on Disposal of Securities held Long Term		4006					
Long Term			Cost of Acquisition of Securities including Ancillary Expenses held Long Term		4016					
Short Term			Net Gain / (Loss) on Securities held long term		4017					
▶ Other Sources										
▶ Foreign Sources / Agriculture										
▶ Tax Chargeable / Payments										
▶ 116 - Wealth Statement										

Data	Payment	Attribute	Verification							
▶ Employment			⊕Select Language <div>ENGLISH</div>				Calculate		Import Previous Return	
▼ Capital Assets			Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action
Capital Gains / (Loss)			Consideration Received on Disposal of Securities held Short Term		4026					
Long Term			Cost of Acquisition of Securities including Ancillary Expenses held Short Term		4036					
Short Term			Net Gain / (Loss) on Securities held Short Term		4037					
▶ Other Sources										
▶ Foreign Sources / Agriculture										
▶ Tax Chargeable / Payments										
▶ 116 - Wealth Statement										

Data	Payment	Attribute	Verification							
▶ Employment		⊕Select Language			ENGLISH				Calculate	Import Previous Return
▶ Capital Assets										
▼ Other Sources										
Receipts / Deductions										
▶ Foreign Sources / Agriculture										
▶ Tax Chargeable / Payments										
▶ 116 - Wealth Statement										

Data	Payment	Attribute	Verification							
▶ Employment				⊕Select Language ENGLISH ▼				Calculate	Import Previous Return	
▶ Capital Assets				Description		Code	Total Amount	Tax Chargeable	Tax Reduced	Action
▶ Other Sources				Tax Reductions		9309				
▶ Foreign Sources / Agriculture				Tax Reduction for Full Time Teacher / Researcher (Except teachers of medical professions who derive income from private medical practice)		9302				
▼ Tax Chargeable / Payments				Tax Reduction on Tax Charged on Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate		930101				
Deductible Allowances				Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @50%		930701				
Tax Reductions				Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @75%		930702				
Tax Credits										
Adjustable Tax										
Final / Fixed / Minimum / Average / Relevant / Reduced Tax										
Computations										
▶ 116 - Wealth Statement										

Data	Payment	Attribute	Verification						
▶ Employment				⊕Select Language <div>ENGLISH</div>			Calculate	Import Previous Return	
▶ Capital Assets				Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
▶ Other Sources				Tax Credits	9329				
▶ Foreign Sources / Agriculture				Tax Credit for Charitable Donations u/s 61	9311				
▼ Tax Chargeable / Payments				Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62	9312				
Deductible Allowances				Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Reductions				Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Tax Credits				Tax credit u/s 64D for POS machine	9332				
Adjustable Tax				Tax credit u/s 65G specified Industrial Undertakings	931903				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Tax Credit u/s 103	9320				
Computations				Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				
▶ 116 - Wealth Statement				Tax Credit for Charitable Donations u/s 61 where the donation is made to associate	9331				

Data	Payment	Attribute	Verification				
▶ Employment	Select Language ENGLISH			Calculate	Import Previous Return		
▶ Capital Assets	Description			Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
▶ Other Sources	Adjustable Tax			640000			
▶ Foreign Sources / Agriculture	Salary of Employees u/s 149			64020004			
Tax Chargeable / Payments Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations	Directorship Fee u/s 149(3)			64020005			
	Profit on Debt u/s 151 @ 15%			64040005			
	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) (Non-ATL) @4%			64100304			+
	Goods Transport Public Vehicle Tax u/s 234			64130001			+
	Private Vehicle Tax u/s 234			64130003			+
	Electricity Bill of Domestic Consumer u/s 235			64140101			+
	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			+
	Internet Bill u/s 236(1)(d)			64150005			+
▶ 116 - Wealth Statement	Purchase by Auction u/s 236A (including renewal of license)			64150101			
	Domestic Air Ticket Charges u/s 236B			64150201			
	Sale / Transfer of Immovable Property u/s 236C			64150301			
	Tax Deducted u/s 236C where property purchased & sold within Tax Year			64150302			
	Tax Deducted u/s 236C where property purchased prior to current Tax Year			64150303			
	Educational Institution Fee u/s 236I			64150901			
	Purchase / Transfer of Immovable Property u/s 236K			64151101			
	Purchase of International Air Ticket u/s 236L			64151201			
	Banking transactions otherwise than through cash u/s 236P			64151501			
	Advance tax on On-Money u/s 231B(2A)			64010033			
	Advance Tax on Withdrawal of Balance under Pension Fund u/c 23A of Part I of Second Schedule			64010034			
	Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y			64151905			

Data	Payment	Attribute	Verification					
▶ Employment		⊕Select Language ENGLISH ▼			Calculate	Import Previous Return		
▶ Capital Assets		Description		Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Other Sources		Final / Fixed / Minimum / Average / Relevant / Reduced Tax		640001				
▶ Foreign Sources / Agriculture		Dividend u/s 150 @7.5%		64030052				
▼ Tax Chargeable / Payments		Dividend u/s 150 @15%		64030055				
Deductible Allowances		Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @10%, non-ATL @20%)		64040056				
Tax Reductions		Prize on Prize Bond u/s 156		64090051				
Tax Credits		Winnings from Crossword Puzzle u/s 156		64090052				
Adjustable Tax		Winnings from Raffle u/s 156		64090053				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Winnings from Lottery u/s 156		64090054				
Computations		Winnings from Quiz u/s 156		64090055				
▶ 116 - Wealth Statement		Electricity Bill of Domestic Consumer u/s 235		64140053				+
		Capital Gains on Immovable Property u/s 37(1A)		64220050				
		Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year		64220058				
		Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 1 year but does not exceed 2 years		64220059				
		Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 2 years but does not exceed 3 years		64330058				
		Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 3 years but does not exceed 4 years		64330059				
		Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years		64220060				
		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 @10%		64220158				
		Capital Gains on Securities u/s 37A @12.5%		64220155				
		Capital Gains on Securities u/s 37A @15%		64220156				
		Profit on debt u/s 7B (amount not exceeding 5 million)		64310056				+
		Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule		64210051				
		Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule		64210052				
		Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule		64210053				
		Average Rate of tax for Calculation of employment termination benefits (0% To 100%)		6421005401				
		Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate		64210054				
		Average Rate of tax for Calculation of salary arrears (0% To 100%)		6421005601				
		Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate		64210056				

Data	Payment	Attribute	Verification				
► Employment	⊕Select Language ENGLISH ▼					Calculate	Import Previous Return
► Capital Assets				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
► Other Sources							Amount Subject to Normal Tax
► Foreign Sources / Agriculture							Action
▼ Tax Chargeable / Payments				Income from Salary	1000		
Deductible Allowances				Income / (Loss) from Other Sources	5000		
Tax Reductions				Foreign Income	6000		
Tax Credits				Agriculture Income	6100		
Adjustable Tax				Total Income	9000		
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Deductible Allowances	9009		
Computations				Taxable Income	9100		
► 116 - Wealth Statement				Tax Chargeable	9200		
				Normal Income Tax	920000		
				Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100		
				Tax Reductions	9309		
				Tax Credits	9329		
				Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189		
				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(A)	92022		
				Admitted Income Tax	9203		
				Demanded Income Tax	9204		
				Refundable Income Tax	9210		

Data	Payment	Attribute	Verification						
▶ Employment			⊞Select Language	ENGLISH				Calculate	Import Previous Return
▶ Capital Assets			Description		Code	Amount			Action
▶ Other Sources			Personal Expenses		7089				
▶ Foreign Sources / Agriculture			Rent		7051				
▶ Tax Chargeable / Payments			Rates / Taxes / Charge / Cess		7052				
▼ 116 - Wealth Statement			Vehicle Running / Maintenance		7055				
Personal Expenses			Travelling		7056				
Personal Assets / Liabilities			Electricity		7058				
Reconciliation of Net Assets			Water		7059				
Net Assets			Gas		7060				
			Telephone		7061				
			Asset Insurance / Security		7066				
			Medical		7070				
			Educational		7071				
			Club		7072				
			Functions / Gatherings		7073				
			Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.		7076				
			Other Personal / Household Expenses		7087				
			Contribution in Expenses by Family Members		7088				

Data	Payment	Attribute	Verification				
<div> <div>▶ Employment</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▶ Tax Chargeable / Payments</div> <div>▼ 116 - Wealth Statement</div> <div>Personal Expenses</div> <div>Personal Assets / Liabilities</div> <div>Reconciliation of Net Assets</div> <div>Net Assets</div> </div>	<div> <div>⊕ Select Language</div> <div>ENGLISH</div> <div>▼</div> </div>			Calculate	Import Previous Return		
	Description	Code	Amount		Action		
	Agricultural Property	7001			+		
	Commercial, Industrial, Residential Property (Non-Business)	7002			+		
	Business Capital	7003			+		
	Equipment (Non-Business)	7004					
	Animal (Non-Business)	7005					
	Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006			+		
	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007			+		
	Motor Vehicle (Non-Business)	7008			+		
	Precious Possession	7009			+		
	Household Effect	7010					
	Personal Item	7011					
	Cash (Non-Business)	7012					
	Any Other Asset	7013			+		
	Assets in Others' Name	7014			+		
	Total Assets inside Pakistan	7015					
	Assets held outside Pakistan	7016			+		
	Capital or voting rights in foreign company	7018			+		
	Total Assets held outside pakistan	7020					
	Total Assets	7019					
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021			+		
	Total Liabilities	7029					

Data	Payment	Attribute	Verification					
<div>▶ Employment</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▶ Tax Chargeable / Payments</div> <div>▼ 116 - Wealth Statement</div> <div>Personal Expenses</div> <div>Personal Assets / Liabilities</div> <div>Reconciliation of Net Assets</div> <div>Net Assets</div>				<div>⊕Select Language</div> <div>ENGLISH</div> <div>▼</div>			Calculate	Import Previous Return
				Description	Code	Amount		Action
				Net Assets Current Year	703001			
				Net Assets Previous Year	703002			
				Increase / Decrease in Assets	703003			
				Inflows	7049			
				Income Declared as per Return for the year subject to Normal Tax	7031			
				Income Declared as per Return for the year Exempt from Tax	7032			
				Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033			
				Adjustments in Income Declared as per Return for the year	7034			
				Foreign Remittance	7035			
				Inheritance	7036			
				Gift	7037			
				Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038			
				Others	7048			
				Outflows	7099			
				Personal Expenses	7089			
				Gift	7091			
				Loss on Disposal of Assets	7092			
				Others	7098			
				Unreconciled Amount	703000			
				Assets Transferred / Sold / Gifted / Donated during the year	703004			

Data	Payment	Attribute	Verification					
<div>▶ Employment</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▶ Tax Chargeable / Payments</div> <div>▼ 116 - Wealth Statement</div> <div>Personal Expenses</div> <div>Personal Assets / Liabilities</div> <div>Reconciliation of Net Assets</div> <div>Net Assets</div>				⊕ Select Language <div>ENGLISH</div>			Calculate	Import Previous Return
				Description	Code	Amount		Action
				No records found.				

Data	Payment	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	Payment	Attribute	Verification				
Attributes		Value		Action			
Residence Status				+	⌕		
Average Tax Rate for Employment Termination Benefits u/s 12(6)							
Relevant Tax Rate for Salary Arrears u/s 12(7)							
No. of children for whom Educational Fee is paid							

Data	Payment	Attribute	Verification
I, <input type="text" value="Individual 2"/> , CNIC No. <input type="text" value="1000000000002"/> , 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.			
<input type="text"/>		<input type="button" value="Verify Pin"/>	

Electronic Return for AOPs

<div style="display: flex; justify-content: space-between; align-items: center;"> Edit Save Submit Cancel Print ✕ </div>									
Task: 114(1) (Return of Income filed voluntarily for complete year) +					Transaction Date: 15-Jun-2022				
Name:					Registration Number:				
Period: 01-Jul-2021 - 30-Jun-2022		Tax Year: 2022	Valid Upto:	Due Date:	Document Date:		Submission Date: *		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
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▼ Property

⊕ Select Language

ENGLISH

Calculate
Import Previous Return

Receipts / Deductions	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Business	Income / (Loss) from Property	2000				
▶ Capital Assets	Total Receipts from Property	2029				
▶ Other Sources	Rent Received or Receivable	2001				
▶ Foreign Sources / Agriculture	1/10th of amount not adjustable against Rent	2002				
▶ Tax Chargeable / Payments	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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>▼ Property</div> <div>Receipts / Deductions</div> </div>		<div> <div>⊕ Select Language</div> <div>ENGLISH</div> <div>▼</div> </div>								Calculate		Import Previous Return	
		Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
<div>▼ Business</div> <div>Manufacturing / Trading Items</div> <div>Other Revenues</div> <div>Management, Administrative, Selling & Financial Expenses</div> <div>Inadmissible / Admissible Deductions</div> <div>Adjustments</div> <div>Business Assets / Equity / Liabilities</div>		Income / (Loss) from Business			3000								
		Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)			3029								
		Gross Revenue (excluding Sales Tax, Federal Excise)			3009								
		Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)			3019								
		Cost of Sales / Services			3030								
		Opening Stock			3039								
		Net Purchases (excluding Sales Tax, Federal Excise)			3059								
		Salaries / Wages			3071								
▶ Capital Assets		Fuel			3072								
		Power			3073								
▶ Other Sources		Gas			3074								
		Stores / Spares			3076								
▶ Foreign Sources / Agriculture		Repair / Maintenance			3077								
		Other Direct Expenses			3083								
		Accounting Amortization			3087								
		Accounting Depreciation			3088								
		Closing Stock			3099								
		Gross Profit / (Loss)			3100								

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

Verification

▼Property

Receipts / Deductions

▼Business

Manufacturing / Trading Items

Other Revenues

Management, Administrative, Selling & Financial Expenses

Inadmissible / Admissible Deductions

Adjustments

Business Assets / Equity / Liabilities

▶Capital Assets

▶Other Sources

▶Foreign Sources / Agriculture

▶Tax Chargeable / Payments

Select Language

ENGLISH

▼

Calculate

Import Previous Return

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				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>▼ Property</div> <div>Receipts / Deductions</div> </div>		<div> <div>ⒺSelect Language</div> <div>ENGLISH</div> <div>▼</div> </div>								Calculate		Import Previous Return	
		Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		Amount Subject to Normal Tax		Action		
<div>▼ Business</div>		Management, Administrative, Selling & Financial Expenses			3199								
Manufacturing / Trading Items		Rent			3151								
Other Revenues		Rates / Taxes / Cess			3152								
Management, Administrative, Selling & Financial Expenses		Salaries / Wages / Perquisites / Benefits			3154								
		Traveling / Conveyance / Vehicles Running / Maintenance			3155								
		Electricity / Water / Gas			3158								
		Communication			3162								
Inadmissible / Admissible Deductions		Repair / Maintenance			3165								
Adjustments		Stationery / Printing / Photocopies / Office Supplies			3166								
Business Assets / Equity / Liabilities		Advertisement / Publicity / Promotion			3168								
▶ Capital Assets		Insurance			3170								
▶ Other Sources		Professional Charges			3171								
▶ Foreign Sources / Agriculture		Profit on Debt (Financial Charges / Markup / Interest)			3172								
▶ Tax Chargeable / Payments		Donation / Charity			3174								
		Brokerage / Commission			3178								
		Other Indirect Expenses			3180								
		Irrecoverable Debts Written off			3186								
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off			3187								
		Accounting (Loss) on Sale of Intangibles			3195								
		Accounting (Loss) on Sale of Assets			3196								
		Accounting Amortization			3197								
		Accounting Depreciation			3198								
		Accounting Profit / (Loss)			3200								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▼ Property		🌐Select Language <div>ENGLISH</div>								Calculate	Import Previous Return	
Receipts / Deductions		Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action
▼ Business		Inadmissible Deductions					3239					
Manufacturing / Trading Items		Add Backs u/s 29(2) Provision for Doubtful Debts					3201					
Other Revenues		Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets					3202					
Management, Administrative, Selling & Financial Expenses		Add Backs Provision for Diminution in Value of Investment					3203					
Inadmissible / Admissible Deductions		Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized					3204					
		Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains					3205					
Adjustments		Add Backs u/s 21(b) Amount of Tax Deducted at Source					3206					
Business Assets / Equity / Liabilities		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					
▶ Capital Assets		Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds					3209					
▶ Other Sources		Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source					3210					
▶ Foreign Sources / Agriculture		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					
▶ Tax Chargeable / Payments		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 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 u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				
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 of Sales Tax Act	3227				
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 of Sales Tax Act	3227				
Deduction on profit on debit inadmissible u/s 106A	322904				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▼ Property		Select Language ENGLISH								Calculate		Import Previous Return		
Receipts / Deductions		Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action		
▼ Business		Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years					3270							
Manufacturing / Trading Items		Unadjusted (Loss) from Business for 2017					327017							
Other Revenues		Unadjusted (Loss) from Business for 2018					327018							
Management, Administrative, Selling & Financial Expenses		Unadjusted (Loss) from Business for 2019					327019							
Inadmissible / Admissible Deductions		Unadjusted (Loss) from Business for 2020					327020							
		Unadjusted (Loss) from Business for 2021					327021							
Adjustments														
Business Assets / Equity / Liabilities														
▶ Capital Assets														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▶ Tax Chargeable / Payments														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>▼ Property</div> <div>Receipts / Deductions</div> <div>► Business</div> <div>▼ Capital Assets</div> <div>Capital Gains / (Loss)</div> <div>Long Term</div> <div>Short Term</div> <div>► Other Sources</div> <div>► Foreign Sources / Agriculture</div> <div>► Tax Chargeable / Payments</div> </div>			<div> <div>⊕ Select Language</div> <div>ENGLISH</div> <div>▼</div> </div>							Calculate		Import Previous Return	
Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Consideration Received on Disposal of Securities held Long Term			4006										
Cost of Acquisition of Securities including Ancillary Expenses held Long Term			4016										
Net Gain / (Loss) on Securities held long term			4017										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>▼ Property</div> <div>Receipts / Deductions</div> <div>► Business</div> <div>▼ Capital Assets</div> <div>Capital Gains / (Loss)</div> <div>Long Term</div> <div>Short Term</div> <div>► Other Sources</div> <div>► Foreign Sources / Agriculture</div> <div>► Tax Chargeable / Payments</div> </div>			<div> <div>⊕ Select Language</div> <div>ENGLISH</div> <div>▼</div> </div>							Calculate		Import Previous Return	
Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Consideration Received on Disposal of Securities held Short Term			4026										
Cost of Acquisition of Securities including Ancillary Expenses held Short Term			4036										
Net Gain / (Loss) on Securities held Short Term			4037										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Business			Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
▶ Capital Assets			Income / (Loss) from Other Sources					5000						
▼ Other Sources			Receipts from Other Sources					5029						
Receipts / Deductions			Royalty					5002						
▶ Foreign Sources / Agriculture			Profit on Debt (Interest, Yield, etc)					5003						
▶ Tax Chargeable / Payments			Profit on Debt (if amount u/s 7B exceeds 5 million)					500312						
			Loan, Advance, Deposit or Gift received in Cash					5016						
			Other Receipts					5028						
			Ground Rent					5004						
			Rent from sub lease of Land or Building					5005						
			Rent from lease of Building with Plant and Machinery					5006						
			Annuity / Pension					5007						
			Deductions from Other Sources					5089						
			Other Deductions					5088						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property			⊕Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Business			Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
▶ Capital Assets			Foreign Income					6000						
▶ Other Sources			Foreign Income					6000						
▼ Foreign Sources / Agriculture			Foreign Property Income / (Loss)					6029						
Foreign Sources			Foreign Property Income / (Loss)					6029						
Agriculture			Foreign Business Income / (Loss)					6039						
▶ Tax Chargeable / Payments			Foreign Business Income / (Loss)					6039						
			Foreign Capital Gains / (Loss)					6049						
			Foreign Capital Gains / (Loss)					6049						
			Foreign Other Sources Income / (Loss)					6059						
			Foreign Other Sources Income / (Loss)					6059						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property			⊕Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Business			Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
▶ Capital Assets			Agriculture Income					6100						
▶ Other Sources			Agricultural Income Tax Paid to Province(s)					9291						
▼ Foreign Sources / Agriculture														
Foreign Sources														
Agriculture														
▶ Tax Chargeable / Payments														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification							
▶ Property			⊕Select Language <div>ENGLISH</div>							Calculate		Import Previous Return				
▶ Business			Description				Code		Total		Inadmissible		Admissible		Action	
▶ Capital Assets			Deductible Allowances				9009									
▶ Other Sources			Workers Welfare Fund u/s 60A				9002									
▶ Foreign Sources / Agriculture																
▼ Tax Chargeable / Payments																
Deductible Allowances																
Tax Reductions																
Tax Credits																
Adjustable Tax																
Final / Fixed / Minimum / Average / Relevant / Reduced Tax																
Computations																

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property			⊕ Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Business			Description		Code		Total Amount		Tax Chargeable		Tax Reduced		Action	
▶ Capital Assets			No records found.											
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▼ Tax Chargeable / Payments														
Deductible Allowances														
Tax Reductions														
Tax Credits														
Adjustable Tax														
Final / Fixed / Minimum / Average / Relevant / Reduced Tax														
Computations														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property			🌐Select Language		ENGLISH						Calculate	Import Previous Return	
▶ Business			Description				Code	Eligible Amount	Ineligible Amount	Tax Credit	Action		
▶ Capital Assets			Tax Credits				9329						
▶ Other Sources			Tax Credit for Charitable Donations u/s 61				9311						
▶ Foreign Sources / Agriculture			Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62				9312						
▼ Tax Chargeable / Payments			Tax Credit for Investment in Health Insurance u/s 62A				93121						
Deductible Allowances			Tax credit u/s 64D for POS machine				9332						
Tax Reductions			Tax Credit for Certain Persons (Coal Mining Projects, Startups, IT/IT enabled Services) u/s 65F				931901						
Tax Credits			Investment Tax Credit for Specified industrial undertaking u/s 65G				931902						
			Tax credit u/s 65G specified Industrial Undertakings				931903						
Adjustable Tax			Tax Credit u/s 103				9320						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Tax credit for Charitable Organizations u/s 100C				9323						
			Surrender of Tax Credit on Investments in Shares disposed off before time limit				9328						
Computations			Tax Credit for Charitable Donations u/s 61 where the donation is made to associate				9331						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property			🌐Select Language <div>ENGLISH</div>							Calculate	Import Previous Return		
▶ Business			Description					Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
▶ Capital Assets			Adjustable Tax					640000					
▶ Other Sources			Import u/s 148 @1%					64010002					
▶ Foreign Sources / Agriculture			Import u/s 148 @2%					64010004					
▼ Tax Chargeable / Payments			Import u/s 148 @3%					64010006					
			Import u/s 148 @4%					64010008					
			Deductible Allowances					Import u/s 148 @4.5%	64010009				
			Tax Reductions					Import u/s 148 @5.5%	64010011				
			Tax Credits					Import u/s 148 @6%	64010012				
			Adjustable Tax					Profit on Debt u/s 151 @ 15%	64040005				
			Final / Fixed / Minimum / Average / Relevant / Reduced Tax					Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
			Computations					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 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) @2.5%	64060005							
					Payment for Goods u/s 153(1)(a) @4.5%	64060009							
					Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116							
					Payment of Royalty to Resident Persons u/s 153B @ 15%	64060232							
					Rent of Immoveable 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) (Non-ATL) @4%	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 / Industrial Consumer u/s 235	64140050				+
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				+
Internet Bill u/s 236(1)(d)	64150005				+
Prepaid Internet Card u/s 236(1)(e)	64150006				+
Purchase by Auction u/s 236A (including renewal of license)	64150101				
Domestic Air Ticket Charges u/s 236B	64150201				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Advance Tax on Functions and Gatherings u/s 236D	64150406				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	64150801				
Purchase of Others by Retailers u/s 236H	64150804				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Purchase of International Air Ticket u/s 236L	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Advance tax on extraction of minerals u/s 236V	64151904				
Adjustments under 236A for Builders/Developers	64310010				
Adjustments under 236K for Builders/Developers	64310011				
Advance tax on On-Money u/s 231B(2A)	64010033				
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property			⊕Select Language ENGLISH ▼							Calculate	Import Previous Return	
▶ Business			Description				Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
▶ Capital Assets			Final / Fixed / Minimum / Average / Relevant / Reduced Tax				640001					
▶ Other Sources			Import u/s 148 @1%				64010052					
▶ Foreign Sources / Agriculture			Import u/s 148 @2%				64010054					
▼ Tax Chargeable / Payments			Import u/s 148 @3%				64010056					
			Advance tax u/s 236C for Investment by Non-Resident				64330053					
			Deductible Allowances				Dividend u/s 150 @25%	64330052				
			Tax Reductions				Import u/s 148 @4%	64010058				
			Tax Credits				Import u/s 148 @4.5%	64010059				
			Adjustable Tax				Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64330057				
			Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054				
							Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055				
							Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056				
							Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061				
							Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062				
							Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%	64330063				
							Import u/s 148 @5.5%	64010061				
							Import u/s 148 @6%	64010062				
							Import u/s 148 @1.75%	64010081				
							Import of Edible Oil u/s 148 @5.5%	64010161				
							Import of White Crystalline Sugar u/s 148 @0.25%	64010191				
							Import of Packing Material u/s 148 @5.5%	64010181				
							No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045				
							No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046				

No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047				
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048				
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049				
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @15%	64030055				
Person receiving dividend from a company where the company's income is exempt from tax u/s 5	64030090				
If return on investment is exceeding 1 million on sukukh u/s 5AA	64030091				
If return on investment is not exceeding 1 million on sukukh u/s 5AA	64030092				
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				
Tax deductible on SCRA of Non-Residents u/s 152(1D) / Division II, Part III, 1st Schedule	64060061				
Tax deductible on foreign Currency Value Account or Pakistan Value Account of Non-Residents u/s 152(1D) & (1DA) Division II, Part III, 1st Schedule	64050050				
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				
Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095				
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 152(1BA) @ 20%	64050100				
Payment for Goods u/s 153(1)(a) @0.5%	64060051				
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) @2.5%	64060055			
Payment for Goods u/s 153(1)(a) @0.25%	64060082			
Payment for Goods u/s 153(1)(a) @4.5%	64060059			
Payment for Services u/s 153(1)(b) @0.5%	64060151			
Payment for Services u/s 153(1)(b) @1%	64060152			
Payment for Services u/s 153(1)(b) @1.5%	64060153			
Payment for Specified Services u/s 153(1)(b) @2%	64060555			
Payment for Specified Services u/s 153(1)(b) @3%	64060156			
Payment for Services u/s 153(1)(b) @10%	64060170			
Receipts from Contracts u/s 153(1)(c) @ 7%	64060283			
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
Receipts from Contracts u/s 153(1)(c) @10%	64060270			
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			
Attributable income from controlled foreign company u/s 109A @ 15%	64120031			
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			
CNG Station Gas Bill u/s 234A	64130151			

Tax collected u/s 235 from CNG station	64130152				+
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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				
Sales of certain petroleum products u/s 236HA	64151653				
Advance tax u/s 236K for Non-Resident Transferee	64151952				
Capital Gains on Immovable Property u/s 37(1A)	64220050				
Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64220058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 1 year but does not exceed 2 years	64220059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 2 years but does not exceed 3 years	64330058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 3 years but does not exceed 4 years	64330059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060				
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 @10%	64220158				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052				
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051				
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B (amount not exceeding 5 million)	64310056				+
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				

	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
	Difference of Minimum Tax Chargeable u/s 113	923194				
	Super Tax Chargeable	923181				
	Tax on High earning persons u/s 4C	923182				
	Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183				
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
	Difference of Minimum Tax Chargeable	923201				
	Refund Adjustment of Other Year(s) against Demand of this Year	92101				
	Withholding Income Tax	9201				
	Advance Income Tax	9202				
	Advance Tax Paid under 147 for Builders/Developers	92025				
	Advance Income Tax u/s 147(A)	92022				
	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				
										Import Previous Return		Calculate	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		Action				
Import u/s 148 @1%	64010052												
Import u/s 148 @2%	64010054												
Import u/s 148 @3%	64010056												
Import u/s 148 @4%	64010058												
Import u/s 148 @5.5%	64010061												
Import u/s 148 @6%	64010062												
Import of Ships by Ship Breakers u/s 148(8A) @4.5%	64010059												
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010081												
Import of Edible Oil u/s 148 @5.5%	64010161												
Import of White Crystalline Sugar u/s 148 @0.25%	64010191												
Import of Packing Material u/s 148 @5.5%	64010181												
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												
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098												
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095												
Payment for Services u/s 153(1)(b) @0.5%	64060151												

Payment for Services u/s 153(1)(b) @1%	64060152							
Payment for Goods u/s 153(1)(a) @0.25%	64060082							
Payment for Services u/s 153(1)(b) @1.5%	64060153							
Payment for Goods u/s 153(1)(a) @0.5%	64060051							
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) @2.5%	64060055							
Payment for Goods u/s 153(1)(a) @4.5%	64060059							
Payment for Specified Services u/s 153(1)(b) @2%	64060555							
Payment for Specified Services u/s 153(1)(b) @3%	64060156							
Payment for Services u/s 153(1)(b) @10%	64060170							
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265							
Receipts from Contracts u/s 153(1)(c) @10%	64060270							
Fee for Export related Services u/s 153(2) @1%	64060352							
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045							
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046							
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047							
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048							
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049							
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050							
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							
CNG Station Gas Bill u/s 234A	64130151							
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							
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053							
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051							
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507							
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509							
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action				
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											
Commission / Discount on petroleum products u/s 156A @12%	64090151											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
Attributes						Value				Action		
Business Sector-1										+	⊗	
Business Sector-2										+	⊗	
Business Sector-3										+	⊗	
Business Sector-4										+	⊗	
Business Sector-5										+	⊗	
Residence Status										+	⊗	
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												
Professional AOP Firm defined under Part-I of the First Schedule										+	⊗	
Enlistment Date												
Class for Issuance / Renewal of License u/s 236J										+	⊗	

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

Electronic Return for Business Individuals

<div> <div>Edit</div> <div>Save</div> <div>Submit</div> <div>Cancel</div> <div>Print</div> </div> <div></div>									
Task	114(1) (Return of Income filed voluntarily for complete year)					Transaction Date	15-Jun-2022		
Name						Registration Number			
Period	01-Jul-2021 - 30-Jun-2022	Tax Year	2022	Valid Upto		Due Date		Document Date	
						Submission Date: *			
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
<div> <div>Employment</div> <div>Salary</div> </div>		<div> <div>Select Language</div> <div>ENGLISH</div> </div>					Calculate	Import Previous Return	
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Property		Income from Salary	1000						
Business		Pay, Wages or Other Remuneration (including Arrears of Salary)	1009						
Capital Assets		Allowances (including Flying / Submarine Allowance)	1049						
Other Sources		Expenditure Reimbursement	1059						
Foreign Sources / Agriculture		Value of Perquisites (including Transport Monetization for Government Servants)	1089						
Tax Chargeable / Payments		Value of Perquisites (including Transport Monetization for Government Servants)	1089						
116 - Wealth Statement		Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099						
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
<div> <div>Employment</div> <div>Property</div> <div>Receipts / Deductions</div> </div>		<div> <div>Select Language</div> <div>ENGLISH</div> </div>					Calculate	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						
Business		Rent Received or Receivable	2001						
Capital Assets		1/10th of amount not adjustable against Rent	2002						
Other Sources		Forfeited Deposit under a Contract for Sale of Property	2003						
Foreign Sources / Agriculture		Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004						
Tax Chargeable / Payments		Unpaid Liabilities exceeding three Years	2005						
116 - Wealth Statement		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						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Employment			⊕Select Language		ENGLISH						Calculate		Import Previous Return	
▶ Property														
▼ Business														
Manufacturing / Trading Items														
Other Revenues														
Management, Administrative, Selling & Financial Expenses														
Inadmissible / Admissible Deductions														
Adjustments														
Business Assets / Equity / Liabilities														
▶ Capital Assets														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▶ Tax Chargeable / Payments														
▶ 116 - Wealth Statement														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
<div> <div>▶ Employment</div> <div>▶ Property</div> <div>▼ Business</div> <div>Manufacturing / Trading Items</div> <div>Other Revenues</div> <div>Management, Administrative, Selling & Financial Expenses</div> <div>Inadmissible / Admissible Deductions</div> <div>Adjustments</div> <div>Business Assets / Equity / Liabilities</div> </div>		<div> <div>⌕ Select Language</div> <div>ENGLISH</div> <div>▼</div> </div>								<div> <div>Calculate</div> <div>Import Previous Return</div> </div>		
		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									
▶ Capital Assets		Advertisement / Publicity / Promotion	3168									
▶ Other Sources		Insurance	3170									
▶ Foreign Sources / Agriculture		Professional Charges	3171									
▶ Tax Chargeable / Payments		Profit on Debt (Financial Charges / Markup / Interest)	3172									
▶ 116 - Wealth Statement		Donation / Charity	3174									
		Brokerage / Commission	3178									
		Other Indirect Expenses	3180									
		Irrecoverable Debts Written off	3186									
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187									
		Accounting (Loss) on Sale of Intangibles	3195									
		Accounting (Loss) on Sale of Assets	3196									
		Accounting Amortization	3197									
		Accounting Depreciation	3198									
		Accounting Profit / (Loss)	3200									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment		🌐Select Language <div>ENGLISH</div>								Calculate		Import Previous Return	
▶ Property								Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Business								Inadmissible Deductions	3239				
Manufacturing / Trading Items								Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Other Revenues								Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Management, Administrative, Selling & Financial Expenses								Add Backs Provision for Diminution in Value of Investment	3203				
Inadmissible / Admissible Deductions								Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
								Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Adjustments								Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Business Assets / Equity / Liabilities								Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
▶ Capital Assets								Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
▶ Other Sources								Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
▶ Foreign Sources / Agriculture								Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
▶ Tax Chargeable / Payments								Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
▶ 116 - Wealth Statement								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 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 u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				
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 of Sales Tax Act	3227				
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 of Sales Tax Act	3227				
Deduction on profit on debit inadmissible u/s 106A	322904				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Employment			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Property			Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action		
▼ Business			Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years				3270							
Manufacturing / Trading Items			Unadjusted (Loss) from Business for 2017				327017							
Other Revenues			Unadjusted (Loss) from Business for 2018				327018							
Management, Administrative, Selling & Financial Expenses			Unadjusted (Loss) from Business for 2019				327019							
Inadmissible / Admissible Deductions			Unadjusted (Loss) from Business for 2020				327020							
			Unadjusted (Loss) from Business for 2021				327021							
Adjustments														
Business Assets / Equity / Liabilities														
▶ Capital Assets														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▶ Tax Chargeable / Payments														
▶ 116 - Wealth Statement														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Employment			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Property			Description					Code	Amount			Action		
▼ Business			Total Assets					3349						
Manufacturing / Trading Items			Land					3301						
Other Revenues			Building (all types)					3302						
Management, Administrative, Selling & Financial Expenses			Plant / Machinery / Equipment / Furniture (including fittings)					3303						
Inadmissible / Admissible Deductions			Advances / Deposits / Prepayments					3312						
Adjustments			Stocks / Stores / Spares					3315						
			Cash / Cash Equivalents					3319						
			Other Assets					3348						
Business Assets / Equity / Liabilities			Total Equity / Liabilities					3399						
			Capital					3352						
▶ Capital Assets			Long Term Borrowings / Debt / Loan					3371						
▶ Other Sources			Trade Creditors / Payables					3384						
▶ Foreign Sources / Agriculture			Other Liabilities					3398						
▶ Tax Chargeable / Payments														
▶ 116 - Wealth Statement														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment	⊕Select Language ENGLISH ▼									Calculate		Import Previous Return	
▶ Property													
▶ Business													
▼ Capital Assets													
Capital Gains / (Loss)													
Long Term													
Short Term													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													
▶ 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment	⊕Select Language ENGLISH ▼									Calculate		Import Previous Return	
▶ Property													
▶ Business													
▼ Capital Assets													
Capital Gains / (Loss)													
Long Term													
Short Term													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													
▶ 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment	⊕Select Language ENGLISH ▼									Calculate		Import Previous Return	
▶ Property													
▶ Business													
▼ Capital Assets													
Capital Gains / (Loss)													
Long Term													
Short Term													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													
▶ 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return	
▶ Property			Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
▶ Business			Income / (Loss) from Other Sources				5000						
▶ Capital Assets			Receipts from Other Sources				5029						
▼ Other Sources			Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account				5003041						
Receipts / Deductions			Royalty				5002						
▶ Foreign Sources / Agriculture			Profit on Debt (Interest, Yield, etc)				5003						
▶ Tax Chargeable / Payments			Profit on Debt (if amount u/s 7B exceeds 5 million)				500312						
▶ 116 - Wealth Statement			Loan, Advance, Deposit or Gift received in Cash				5016						
			Other Receipts				5028						
			Ground Rent				5004						
			Rent from sub lease of Land or Building				5005						
			Rent from lease of Building with Plant and Machinery				5006						
			Annuity / Pension				5007						
			Deductions from Other Sources				5089						
			Other Deductions				5088						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Employment			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Property			Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
▶ Business			Foreign Income					6000						
▶ Capital Assets			Foreign Income					6000						
▶ Other Sources			Foreign Property Income / (Loss)					6029						
▼ Foreign Sources / Agriculture			Foreign Property Income / (Loss)					6029						
Foreign Sources			Foreign Business Income / (Loss)					6039						
Agriculture			Foreign Business Income / (Loss)					6039						
▶ Tax Chargeable / Payments			Foreign Capital Gains / (Loss)					6049						
▶ 116 - Wealth Statement			Foreign Capital Gains / (Loss)					6049						
			Foreign Other Sources Income / (Loss)					6059						
			Foreign Other Sources Income / (Loss)					6059						
			Foreign Salary Income					6011						
			Foreign Salary Income					6011						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment	@Select Language ENGLISH ▼									Calculate	Import Previous Return		
▶ Property													
▶ Business													
▶ Capital Assets													
▶ Other Sources													
▼ Foreign Sources / Agriculture													
Foreign Sources													
Agriculture													
▶ Tax Chargeable / Payments													
▶ 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment	@Select Language ENGLISH ▼									Calculate	Import Previous Return		
▶ Property													
▶ Business													
▶ Capital Assets													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▼ Tax Chargeable / Payments													
Deductible Allowances													
Zakat u/s 60													
Workers Welfare Fund u/s 60A													
Profit on Debt etc. u/s 60C													
Educational Expenses u/s 60D													
No. of Childern for whom tuition fee is paid													
Deductible Allowances													
Tax Chargeable													
Tax Reductions													
Tax Credits													
Adjustable Tax													
Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations													
▶ 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
▶ Employment		ⓈSelect Language ENGLISH ▼								Calculate		Import Previous Return			
▶ Property		Description						Code				Amount		Action	
▶ Business		Income Tax on working capital u/s 99A of Ninth Schedule						920001							
▶ Capital Assets															
▶ Other Sources															
▶ Foreign Sources / Agriculture															
▼ Tax Chargeable / Payments															
Deductible Allowances															
Tax Chargeable															
Tax Reductions															
Tax Credits															
Adjustable Tax															
Final / Fixed / Minimum / Average / Relevant / Reduced Tax															
Computations															
▶ 116 - Wealth Statement															

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification								
▶ Employment		ⓈSelect Language ENGLISH ▼								Calculate		Import Previous Return					
▶ Property		Description						Code		Total Amount		Tax Chargeable		Tax Reduced		Action	
▶ Business		Tax Reductions						9309									
▶ Capital Assets		Tax Reduction for Full Time Teacher / Researcher (Except teachers of medical professions who derive income from private medical practice)						9302									
▶ Other Sources		Tax Reduction on Tax Charged on Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate						930101									
▶ Foreign Sources / Agriculture		Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @50%						930701									
▼ Tax Chargeable / Payments		Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @75%						930702									
Deductible Allowances																	
Tax Chargeable																	
Tax Reductions																	
Tax Credits																	
Adjustable Tax																	
Final / Fixed / Minimum / Average / Relevant / Reduced Tax																	
Computations																	
▶ 116 - Wealth Statement																	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment	🌐Select Language <div>ENGLISH</div>									Calculate	Import Previous Return	
▶ Property	Description					Code	Eligible Amount	Ineligible Amount	Tax Credit	Action		
▶ Business	Tax Credits					9329						
▶ Capital Assets	Tax Credit for Charitable Donations u/s 61					9311						
▶ Other Sources	Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62					9312						
▶ Foreign Sources / Agriculture	Tax Credit for Investment in Health Insurance u/s 62A					93121						
▼ Tax Chargeable / Payments	Tax Credit for Contribution to Approved Pension Fund u/s 63					9313						
Deductible Allowances	Tax credit u/s 64D for POS machine					9332						
Tax Chargeable	Tax Credit for Certain Persons (Coal Mining Projects, Startups, IT/IT enabled Services) u/s 65F					931901						
Tax Reductions	Investment Tax Credit for Specified industrial undertaking u/s 65G					931902						
Tax Credits	Tax credit u/s 65G specified Industrial Undertakings					931903						
Adjustable Tax	Tax Credit u/s 103					9320						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Credit for Tax Paid on Share Income from AOP					9321						
Computations	Tax credit for Charitable Organizations u/s 100C					9323						
	Surrender of Tax Credit on Investments in Shares disposed off before time limit					9328						
	Tax Credit for Charitable Donations u/s 61 where the donation is made to associate					9331						
▶ 116 - Wealth Statement												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment			🌐 Select Language <div>ENGLISH</div>							Calculate	Import Previous Return	
▶ Property			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%					64010008				
Deductible Allowances			Import u/s 148 @4.5%					64010009				
Tax Chargeable			Import u/s 148 @5.5%					64010011				
Tax Reductions			Import u/s 148 @6%					64010012				
Tax Credits			Salary of Employees u/s 149					64020004				
Adjustable Tax			Directorship Fee u/s 149(3)					64020005				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Profit on Debt u/s 151 @ 15%					64040005				
Computations			Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)					64050007				
▶ 116 - Wealth Statement			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 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) @2.5%					64060005				
			Payment for Goods u/s 153(1)(a) @4.5%					64060009				
			Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule					64060116				
			Payment of Royalty to Resident Persons u/s 153B @ 15%					64060232				
			Rent of Immoveable 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) (Non-ATL) @4%					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 / Industrial Consumer u/s 235	64140050				+
Electricity Bill of Commercial / Industrial Consumer u/s 235	64140050				+
Electricity Bill of Domestic Consumer u/s 235	64140101				+
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				+
Internet Bill u/s 236(1)(d)	64150005				+
Prepaid Internet Card u/s 236(1)(e)	64150006				+
Purchase by Auction u/s 236A (including renewal of license)	64150101				
Domestic Air Ticket Charges u/s 236B	64150201				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Advance Tax on Functions and Gatherings u/s 236D	64150406				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	64150801				
Purchase of Others by Retailers u/s 236H	64150804				
Educational Institution Fee u/s 236I	64150901				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Purchase of International Air Ticket u/s 236L	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Advance tax on extraction of minerals u/s 236V	64151904				
Adjustments under 236A for Builders/Developers	64310010				
Adjustments under 236K for Builders/Developers	64310011				
Advance tax on On-Money u/s 231B(2A)	64010033				
Advance Tax on Withdrawal of Balance under Pension Fund u/c 23A of Part I of Second Schedule	64010034				
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment		⚙️Select Language <div>ENGLISH</div>								Calculate	Import Previous Return	
▶ Property		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		Advance tax u/s 236C for Investment by Non-Resident						64330053				
Deductible Allowances		Dividend u/s 150 @25%						64330052				
Tax Chargeable		Import u/s 148 @4%						64010058				
Tax Reductions		Import u/s 148 @4.5%						64010059				
Tax Credits		Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule						64330057				
Adjustable Tax		Return on Investment in Sukuks u/s 151(1A) @ 10%						64330054				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Return on Investment in Sukuks u/s 151(1A) @ 12.5%						64330055				
Computations		Return on Investment in Sukuks u/s 151(1A) @ 25%						64330056				
▶ 116 - Wealth Statement		Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%						64330061				
		Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%						64330062				
		Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%						64330063				
		Import u/s 148 @5.5%						64010061				
		Import u/s 148 @6%						64010062				
		Import u/s 148 @1.75%						64010081				
		Import of Edible Oil u/s 148 @5.5%						64010161				
		Import of White Crystalline Sugar u/s 148 @0.25%						64010191				
		Import of Packing Material u/s 148 @5.5%						64010181				
		No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70						64120045				
		No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100						64120046				
		No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930						64120047				
		No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970						64120048				
		No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000						64120049				
		No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200						64120050				
		Dividend u/s 150 @7.5%						64030052				

Dividend u/s 150 @15%	64030055				
Person receiving dividend from a company where the company's income is exempt from tax u/s 5	64030090				
If return on investment is exceeding 1 million on sukukh u/s 5AA	64030091				
If return on investment is not exceeding 1 million on sukukh u/s 5AA	64030092				
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				
Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040056				
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				
Tax deductible on SCRA of Non-Residents u/s 152(1D) / Division II, Part III, 1st Schedule	64060061				
Tax deductible on foreign Currency Value Account or Pakistan Value Account of Non-Residents u/s 152(1D) & (1DA) Division II, Part III, 1st Schedule	64050050				
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				
Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095				
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 152(1BA) @ 20%	64050100				
Payment to a Non-Resident on disposal of Debt instruments /securities / certificates u/s 152(1DA) @10%	64060354				
Payment for Goods u/s 153(1)(a) @0.5%	64060051				
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) @2.5%	64060055				

Payment for Goods u/s 153(1)(a) @0.25%	64060082				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @0.5%	64060151				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Specified Services u/s 153(1)(b) @2%	64060555				
Payment for Specified Services u/s 153(1)(b) @3%	64060156				
Payment for Services u/s 153(1)(b) @10%	64060170				
Receipts from Contracts u/s 153(1)(c) @ 7%	64060283				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
Receipts from Contracts u/s 153(1)(c) @10%	64060270				
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				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
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				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Electricity Bill of Commercial Consumer u/s 235	64140051				+

Electricity Bill of Domestic Consumer u/s 235	64140053				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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				
Sales of certain petroleum products u/s 236HA	64151653				
Advance tax u/s 236K for Non-Resident Transferee	64151952				
Capital Gains on Immovable Property u/s 37(1A)	64220050				
Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64220058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 1 year but does not exceed 2 years	64220059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 2 years but does not exceed 3 years	64330058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 3 years but does not exceed 4 years	64330059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060				
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 @10%	64220158				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052				
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051				
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B (amount not exceeding 5 million)	64310056				+
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 @5%	64310063				

Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072				
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066				+
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060				
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073				
Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052				
Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053				
Average Rate of tax for Calculation of employment termination benefits (0% To 100%)	6421005401				
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
Average Rate of tax for Calculation of salary arrears (0% To 100%)	6421005601				
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				
Export of Services u/s 154A (ATL @ 1%, Non-ATL @ 2%)	64060285				
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507				
Foreign produced TV play (single episode) u/s 236CA (2)	64150509				
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment		⊕Select Language <div>ENGLISH</div>							Calculate		Import Previous Return	
▶ Property		Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action
▶ Business		Income from Salary					1000					
▶ Capital Assets		Income / (Loss) from Property					2000					
▶ Other Sources		Income / (Loss) from Business					3000					
▶ Foreign Sources / Agriculture		Gains / (Loss) from Capital Assets					4000					
▼ Tax Chargeable / Payments		Income / (Loss) from Other Sources					5000					
Deductible Allowances		Foreign Income					6000					
Tax Chargeable		Agriculture Income					6100					
Tax Reductions		Share in untaxed Income from AOP					3131					
Tax Credits		Share in Taxed Income from AOP					3141					
Adjustable Tax		Total Income					9000					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Deductible Allowances					9009					
Computations		Taxable Income					9100					
		Tax Chargeable					9200					
		Normal Income Tax					920000					
▶ 116 - Wealth Statement		Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax					920100					
		WWF					920900					
		Tax Reductions					9309					
		Tax Credits					9329					
		Turnover/Tax on Income of Cotton Ginners					9012					
		Turnover / Tax Chargeable u/s 113 @0.25%					923152					
		Turnover / Tax Chargeable u/s 113 @0.3%					923163					
		Turnover / Tax Chargeable u/s 113 @0.75%					923168					
		Turnover / Tax Chargeable u/s 113 @ 0.50%					923206					

Turnover / Tax Chargeable u/s 113 @ 1.25%	923161				
Turnover / Tax Chargeable u/s 113 @1.5%	923160				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
Difference of Minimum Tax Chargeable u/s 113	923194				
Super Tax Chargeable	923181				
Tax on High earning persons u/s 4C	923182				
Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183				
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
Difference of Minimum Tax Chargeable	923201				
Refund Adjustment of Other Year(s) against Demand of this Year	92101				
Withholding Income Tax	9201				
Advance Income Tax	9202				
Advance Tax Paid under 147 for Builders/Developers	92025				
Advance Income Tax u/s 147(A)	92022				
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			
▶ Employment		Select Language ENGLISH								Calculate	Import Previous Return	
▶ Property		Description						Code	Amount			Action
▶ Business		Personal Expenses						7089				
▶ Capital Assets		Rent						7051				
▶ Other Sources		Rates / Taxes / Charge / Cess						7052				
▶ Foreign Sources / Agriculture		Vehicle Running / Maintenance						7055				
▶ Tax Chargeable / Payments		Travelling						7056				
▼ 116 - Wealth Statement		Electricity						7058				
Personal Expenses		Water						7059				
Personal Assets / Liabilities		Gas						7060				
Reconciliation of Net Assets		Telephone						7061				
		Asset Insurance / Security						7066				
		Medical						7070				
		Educational						7071				
		Club						7072				
		Functions / Gatherings						7073				
		Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.						7076				
		Other Personal / Household Expenses						7087				
		Contribution in Expenses by Family Members						7088				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment		@Select Language ENGLISH ▼								Calculate		Import Previous Return
▶ Property		Description							Code	Amount		Action
▶ Business		Agricultural Property							7001			+
▶ Capital Assets		Commercial, Industrial, Residential Property (Non-Business)							7002			+
▶ Other Sources		Business Capital							7003			+
▶ Foreign Sources / Agriculture		Equipment (Non-Business)							7004			
▶ Tax Chargeable / Payments		Animal (Non-Business)							7005			
▼ 116 - Wealth Statement		Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)							7006			+
Personal Expenses		Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)							7007			+
Personal Assets / Liabilities		Motor Vehicle (Non-Business)							7008			+
Reconciliation of Net Assets		Precious Possession							7009			+
		Household Effect							7010			
		Personal Item							7011			
		Cash (Non-Business)							7012			
		Any Other Asset							7013			+
		Assets in Others' Name							7014			+
		Total Assets inside Pakistan							7015			
		Assets held outside Pakistan							7016			+
		Capital or voting rights in foreign company							7018			+
		Total Assets held outside pakistan							7020			
		Total Assets							7019			
		Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)							7021			+
		Total Liabilities							7029			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>▶ Employment</div> <div>▶ Property</div> <div>▶ Business</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▶ Tax Chargeable / Payments</div> <div>▼ 116 - Wealth Statement</div> <div>Personal Expenses</div> <div>Personal Assets / Liabilities</div> <div>Reconciliation of Net Assets</div> </div>		<div> <div>⌕ Select Language</div> <div>ENGLISH</div> <div>▼</div> </div>								<div>Calculate</div> <div>Import Previous Return</div>			
		Description			Code	Amount				Action			
		Net Assets Current Year			703001								
		Net Assets Previous Year			703002								
		Increase / Decrease in Assets			703003								
		Inflows			7049								
		Income Declared as per Return for the year subject to Normal Tax			7031								
		Income Declared as per Return for the year Exempt from Tax			7032								
		Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033								
		Adjustments in Income Declared as per Return for the year			7034								
		Foreign Remittance			7035								
		Inheritance			7036								
		Gift			7037								
		Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038								
		Income Attributable to Receipts (Builders/Developers)			7039								
		Others			7048								
		Outflows			7099								
		Personal Expenses			7089								
		Gift			7091								
		Others			7098								
		Loss on Disposal of Assets			7092								
		Unreconciled Amount			703000								
		Assets Transferred / Sold / Gifted / Donated during the year			703004								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description					Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Import u/s 148 @1%					64010052							
Import u/s 148 @2%					64010054							
Import u/s 148 @3%					64010056							
Import u/s 148 @4%					64010058							
Import u/s 148 @5.5%					64010061							
Import u/s 148 @6%					64010062							
Import of Ships by Ship Breakers u/s 148(8A) @4.5%					64010059							
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148					64010081							
Import of Edible Oil u/s 148 @5.5%					64010161							
Import of White Crystalline Sugar u/s 148 @0.25%					64010191							
Import of Packing Material u/s 148 @5.5%					64010181							
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							
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT					64050098							
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					64050095							
Payment for Services u/s 153(1)(b) @0.5%					64060151							
Payment for Services u/s 153(1)(b) @1%					64060152							
Payment for Goods u/s 153(1)(a) @0.25%					64060082							

Payment for Services u/s 153(1)(b) @1.5%	64060153							
Payment for Goods u/s 153(1)(a) @0.5%	64060051							
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) @2.5%	64060055							
Payment for Goods u/s 153(1)(a) @4.5%	64060059							
Payment for Specified Services u/s 153(1)(b) @2%	64060555							
Payment for Specified Services u/s 153(1)(b) @3%	64060156							
Payment for Services u/s 153(1)(b) @10%	64060170							
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265							
Receipts from Contracts u/s 153(1)(c) @10%	64060270							
Fee for Export related Services u/s 153(2) @1%	64060352							
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045							
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046							
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047							
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048							
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049							
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050							
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							
CNG Station Gas Bill u/s 234A	64130151							
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							
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053							
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051							
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507							
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509							
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description			Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)		Action	
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									
Commission / Discount on petroleum products u/s 156A @12%			64090151									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
Attributes						Value				Action		
Business Sector-1										+	⊗	
Business Sector-2										+	⊗	
Business Sector-3										+	⊗	
Business Sector-4										+	⊗	
Business Sector-5										+	⊗	
No. of children for whom Educational Fee is paid												
Residence Status										+	⊗	
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												
Average Tax Rate for Employment Termination Benefits u/s 12(6)												
Relevant Tax Rate for Salary Arrears u/s 12(7)												
Enlistment Date												
Class for Issuance / Renewal of License u/s 236J										+	⊗	

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

Electronic Return for Companies

<div style="display: flex; justify-content: space-between; align-items: center;"> Edit Save Submit Cancel Print ✕ </div>									
Task: 114(1) (Return of Income filed voluntarily for complete year) +					Transaction Date: 15-Jun-2022				
Name:					Registration Number:				
Period: 01-Jul-2021 - 30-Jun-2022		Tax Year: 2022	Valid Upto:	Due Date:	Document Date:	Submission Date: *			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
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▼ Property

Receipts / Deductions

▶ Business

▶ Capital Assets

▶ Other Sources

▶ Foreign Sources / Agriculture

▶ Tax Chargeable / Payments

⊕ Select Language

ENGLISH ▼

Calculate
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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return	
▼ Business													
Manufacturing / Trading Items			Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
Other Revenues			Income / (Loss) from Business				3000						
Management, Administrative, Selling & Financial Expenses			Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)				3029						
Inadmissible / Admissible Deductions			Gross Revenue (excluding Sales Tax, Federal Excise)				3009						
Adjustments			Gross Domestic Sales / Services Fee				3004						
Business Assets / Equity / Liabilities			Gross Exports Sales / Services Fee				3008						
Transactions > PKR 50 Million with Non-Residents Associates			Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)				3019						
▶ Capital Assets			Domestic Commission / Brokerage / Discount / Freight Outward, etc.				3011						
▶ Other Sources			Foreign Commission / Brokerage / Discount / Freight Outward, etc.				3012						
▶ Foreign Sources / Agriculture			Rebates / Duty Drawbacks				3070						
▶ Tax Chargeable / Payments			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				
Other Direct Expenses	3083				
Accounting Amortization	3087				
Accounting Depreciation	3088				
Closing Stock	3099				
Domestic Raw Material / Components Closing Balance	3095				
Import Raw Material / Components Closing Balance	3096				
Stores / Spares Closing Balance	3097				
Fuel Closing Balance	3098				
Work in Process Closing Balance	3094				
Self-Manufactured Finished Goods Closing Balance	3093				
Domestic Finished Goods Closing Balance	3091				
Import Finished Goods Closing Balance	3092				
Gross Profit / (Loss)	3100				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property		⌕Select Language ENGLISH ▼								Calculate		Import Previous Return	
▼ 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				3129							
Other Revenues		Fee for Technical / Professional Services				3101							
Management, Administrative, Selling & Financial Expenses		Fee for Other Services				3102							
Inadmissible / Admissible Deductions		Profit on Debt				3106							
Adjustments		Royalty				3107							
Business Assets / Equity / Liabilities		License / Franchise Fee				3108							
Transactions > PKR 50 Million with Non-Residents Associates		Accounting Gain on Sale of Intangibles				3115							
		Accounting Gain on Sale of Assets				3116							
		Others				3128							
		Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule				3123							
▶ Capital Assets													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property		🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return	
▼ Business		Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action
Manufacturing / Trading Items		Management, Administrative, Selling & Financial Expenses					3199					
Other Revenues		Rent					3151					
Management, Administrative, Selling & Financial Expenses		Rates / Taxes / Cess					3152					
		Salaries / Wages / Perquisites / Benefits					3154					
		Traveling / Conveyance / Vehicles Running / Maintenance					3155					
		Electricity / Water / Gas					3158					
Inadmissible / Admissible Deductions		Communication					3162					
Adjustments		Repair / Maintenance					3165					
Business Assets / Equity / Liabilities		Stationery / Printing / Photocopies / Office Supplies					3166					
		Advertisement / Publicity / Promotion					3168					
▶ Capital Assets		Insurance					3170					
▶ Other Sources		Professional Charges					3171					
▶ Foreign Sources / Agriculture		Profit on Debt (Financial Charges / Markup / Interest)					3172					
▶ Tax Chargeable / Payments		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					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property			⊕Select Language		ENGLISH						Calculate	Import Previous Return
▼ Business			Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax		Amount Subject to Normal Tax		Action	
Manufacturing / Trading Items			Inadmissible Deductions		3239							
Other Revenues			Add Backs u/s 29(2) Provision for Doubtful Debts		3201							
Management, Administrative, Selling & Financial Expenses			Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets		3202							
Inadmissible / Admissible Deductions			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							
Adjustments			Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains		3205							
Business Assets / Equity / Liabilities			Add Backs u/s 21(b) Amount of Tax Deducted at Source		3206							
Transactions > PKR 50 Million with Non-Residents Associates			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							
▶ Capital Assets			Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds		3209							
▶ Other Sources			Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source		3210							
▶ Foreign Sources / Agriculture			Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation		3211							
▶ Tax Chargeable / Payments			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(la) Expenditure under a single Account head exceeding prescribed amount not paid through digital mode		3228							
			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 u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				
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 of Sales Tax Act	3227				
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 of Sales Tax Act	3227				
Deduction on profit on debit inadmissible u/s 106A	322904				
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231				
Other Inadmissible Deductions	3234				
Add Backs Accounting (Loss) on Sale of Intangibles	3235				
Add Backs Accounting (Loss) on Sale of Assets	3236				
Add Backs Accounting Amortization	3237				
Add Backs Accounting Depreciation	3238				
Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
<div> <div>Property</div> <div> <div>Business</div> <div> <div>Manufacturing / Trading Items</div> <div>Other Revenues</div> <div>Management, Administrative, Selling & Financial Expenses</div> <div>Inadmissible / Admissible Deductions</div> <div>Adjustments</div> <div>Business Assets / Equity / Liabilities</div> <div>Transactions > PKR 50 Million with Non-Residents Associates</div> </div> </div> </div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div>		<div> <div>Select Language</div> <div>ENGLISH</div> </div>							Calculate	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 Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years						3270						
Unadjusted (Loss) from Business for 2017						327017						
Unadjusted (Loss) from Business for 2018						327018						
Unadjusted (Loss) from Business for 2019						327019						
Unadjusted (Loss) from Business for 2020						327020						
Unadjusted (Loss) from Business for 2021						327021						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▸ Property		🌐Select Language <div>ENGLISH</div>								Calculate	Import Previous Return	
▼ 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-Residents Associates		Pre-Commencement Expenditure						3306				
		Capital Work in Progress						3308				
		Long Term Investments						3311				
		Advances / Deposits / Prepayments						3312				
▸ Capital Assets		Trade Debtors / Receivables						3313				
▸ Other Sources		Inventories						3314				
		Stocks / Stores / Spares						3315				
▸ Foreign Sources / Agriculture		Short Term Investments						3316				
▸ Tax Chargeable / Payments		Short Term Advances / Deposits / Prepayments						3317				
		Current Portion of Long Term Investments						3318				
		Cash / Cash Equivalents						3319				
		Other Assets						3348				
		Total Equity / Liabilities						3399				
		Authorized Capital						3351				
		Issued, Subscribed & Paid up capital						3352				
		Share Deposit Money						3353				
		Capital Reserves						3361				
		Revenue Reserves						3362				
		Funds						3363				
		Accumulated Profits						3364				
		Revaluation Surplus						3365				
		Long Term Borrowings / Debt / Loan						3371				
		Liabilities against Assets subject to Finance Lease						3372				
		Deferred Liabilities						3373				
		Provisions / Contingencies						3374				
		Short Term Borrowings / Debt / Loan						3381				
		Current Portion of Long Term Liabilities						3382				
		Advances / Deposits / Accrued Expenses						3383				
		Trade Creditors / Payables						3384				
		Other Liabilities						3398				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▸ Property		🌐Select Language <div>ENGLISH</div>								Calculate	Import Previous Return	
▼ 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-Residents 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					
▸ Capital Assets		Commission					3811					
▸ Other Sources		Profit on Debt (Financial Charges / Markup / Interest)					3812					
▸ Foreign Sources / Agriculture		Dividend (Common / Preferred Stock / Deemed Dividend)					3813					
▸ Tax Chargeable / Payments		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					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property			⊕Select Language <div>ENGLISH</div>							Calculate		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			Unadjusted (Loss) from Capital Assets for 2017				409917					
			Unadjusted (Loss) from Capital Assets for 2018				409918					
Short Term			Unadjusted (Loss) from Capital Assets for 2019				409919					
Adjustments			Unadjusted (Loss) from Capital Assets for 2020				409920					
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Property		🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Business		Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action	
▶ Capital Assets		Income / (Loss) from Other Sources					5000						
▼ Other Sources		Receipts from Other Sources					5029						
Receipts / Deductions		Royalty					5002						
▶ Foreign Sources / Agriculture		Profit on Debt (Interest, Yield, etc)					5003						
▶ Tax Chargeable / Payments		Ground Rent					5004						
		Rent from sub lease of Land or Building					5005						
		Rent from lease of Building with Plant and Machinery					5006						
		Loan, Advance, Deposit or Gift received in Cash					5016						
		Other Receipts					5028						
		Deductions from Other Sources					5089						
		Other Deductions					5088						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property			🌐Select Language <div>ENGLISH</div>							Calculate		Import Previous Return
▶ Business			Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action
▶ Capital Assets			Foreign Property Income / (Loss)				6029					
▶ Other Sources			Foreign Property Income / (Loss)				6021					
▼ Foreign Sources / Agriculture			Foreign Property Income / (Loss)				6022					
Foreign Sources			Foreign Property Income / (Loss)				6023					
Agriculture			Foreign Property Income / (Loss)				6024					
▶ Tax Chargeable / Payments			Foreign Business Income / (Loss)				6039					
			Foreign Business Income / (Loss)				6031					
			Foreign Business Income / (Loss)				6032					
			Foreign Business Income / (Loss)				6033					
			Foreign Business Income / (Loss)				6034					
			Foreign Capital Gains / (Loss)				6049					
			Foreign Capital Gains / (Loss)				6041					
			Foreign Capital Gains / (Loss)				6042					
			Foreign Capital Gains / (Loss)				6043					
			Foreign Capital Gains / (Loss)				6044					
			Foreign Other Sources Income / (Loss)				6059					
			Foreign Other Sources Income / (Loss)				6051					
			Foreign Other Sources Income / (Loss)				6052					
			Foreign Other Sources Income / (Loss)				6053					
			Foreign Other Sources Income / (Loss)				6054					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property			⊕Select Language <div>ENGLISH</div>							Calculate		Import Previous Return		
▶ Business			Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		Action		
▶ Capital Assets			Agriculture Income				6100							
▶ Other Sources			Agricultural Income Tax Paid to Province(s)				9291							
▼ Foreign Sources / Agriculture														
Foreign Sources														
Agriculture														
▶ Tax Chargeable / Payments														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property			⊕Select Language		ENGLISH						Calculate		Import Previous Return	
▶ Business			Description				Code	Eligible Amount		Ineligible Amount		Tax Credit		Action
▶ Capital Assets			Tax Credits				9329							
▶ Other Sources			Tax Credit for Charitable Donations u/s 61				9311							
▶ Foreign Sources / Agriculture			Tax Credit for Employment Generation by Manufacturers u/s 64B				9310							
▼ Tax Chargeable / Payments			Tax credit u/s 64D for POS machine				9332							
			BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B				93162							
			Deductible Allowances BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B				93164							
			Tax Reductions Tax Credit for Newly Established Industrial Undertaking u/s 65D				9318							
			Tax Credits Tax Credit for Certain Persons (Coal Mining Projects, Startups, IT/IT enabled Services) u/s 65F				931901							
			Adjustable Tax Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E				9319							
			Final / Fixed / Minimum / Average / Relevant / Reduced Tax Investment Tax Credit for Specified industrial undertaking u/s 65G				931902							
			Computations Tax credit u/s 65G specified Industrial Undertakings				931903							
			Tax Credit u/s 103				9320							
			Tax credit for Charitable Organizations u/s 100C				9323							
Tax Credit for Charitable Donations u/s 61 where the donation is made to associate				9331										
Tax Credits for share in Tax deducted / collected from AOP				9326										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property			⊕Select Language ENGLISH ▼							Calculate	Import Previous Return	
▶ Business			Description					Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Capital Assets			Adjustable Tax					640000				
▶ Other Sources			Import u/s 148 @1%					64010002				
▶ Foreign Sources / Agriculture			Import u/s 148 @2%					64010004				
▼ Tax Chargeable / Payments			Import u/s 148 @3%					64010006				
			Import u/s 148 @4%					64010008				
			Deductible Allowances					64010009				
			Tax Reductions					64010011				
			Tax Credits					64010012				
			Adjustable Tax					64040001				+
			Final / Fixed / Minimum / Average / Relevant / Reduced Tax					64040002				+
			Computations					64040003				+
								64040005				
								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 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) @0.25%					64060032				
			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) @8% u/c (42) of Part IV of Second Schedule					64060116				
			Payment of Royalty to Resident Persons u/s 153B @ 15%					64060232				
			Receipts from Contracts u/s 153(1)(c) @7%					64060214				
			Rent of Immoveable 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 / Industrial Consumer u/s 235	64140050				+
	Electricity Bill of Commercial / Industrial Consumer u/s 235	64140050				+
	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				+
	Internet Bill u/s 236(1)(d)	64150005				+
	Prepaid Internet Card u/s 236(1)(e)	64150006				+
	Purchase by Auction u/s 236A (including renewal of license)	64150101				
	Domestic Air Ticket Charges u/s 236B	64150201				
	Sale / Transfer of Immovable Property u/s 236C	64150301				
	Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
	Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
	Advance Tax on Functions and Gatherings u/s 236D	64150406				
	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
	Purchase by Retailers u/s 236H	64150801				
	Purchase of Others by Retailers u/s 236H	64150804				
	Purchase / Transfer of Immovable Property u/s 236K	64151101				
	Purchase of International Air Ticket u/s 236L	64151201				
	Banking transactions otherwise than through cash u/s 236P	64151501				
	Education related expenses remitted abroad u/s 236R	64151701				
	Advance tax on insurance premium u/s 236U	64151902				
	Advance tax on insurance premium u/s 236U	64151902				
	Advance tax on extraction of minerals u/s 236V	64151904				
	Adjustments under 236A for Builders/Developers	64310010				
	Adjustments under 236K for Builders/Developers	64310011				
	Advance tax on On-Money u/s 231B(2A)	64010033				
	General insurance premium u/s 236U	64151902				
	Life insurance premium u/s 236U	64151903				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property		⊕Select Language <div>ENGLISH</div>								Calculate	Import Previous Return	
▶ Business		Description						Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Capital Assets		Final / Fixed / Minimum / Average / Relevant / Reduced Tax						640001				
▶ Other Sources		Import u/s 148 @1%						64010052				
▶ Foreign Sources / Agriculture		Payable u/s 101A @ 10%						64010041				
▼ Tax Chargeable / Payments		Payable u/s 101A @ 20%						64010042				
Deductible Allowances		Import u/s 148 @2%						64010054				
Tax Reductions		Import u/s 148 @3%						64010056				
Tax Credits		Advance tax u/s 236C for Investment by Non-Resident						64330053				
Adjustable Tax		Dividend u/s 150 @25%						64330052				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Import u/s 148 @4%						64010058				
Computations		Import u/s 148 @4.5%						64010059				
		Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule						64330057				
		Return on Investment in Sukuks u/s 151(1A) @ 10%						64330054				
		Return on Investment in Sukuks u/s 151(1A) @ 12.5%						64330055				
		Return on Investment in Sukuks u/s 151(1A) @ 25%						64330056				
		Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%						64330061				
		Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%						64330062				
		Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%						64330063				
		Import u/s 148 @5.5%						64010061				
		Import u/s 148 @6%						64010062				
		Import u/s 148 @1.75%						64010081				
		Import of Edible Oil u/s 148 @5.5%						64010161				
		Import of White Crystalline Sugar u/s 148 @0.25%						64010191				
		Import of Packing Material u/s 148 @5.5%						64010181				
		No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70						64120045				
		No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100						64120046				
		No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930						64120047				
		No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970						64120048				
		No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000						64120049				
		No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200						64120050				

Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @15%	64030055				
Person receiving dividend from a company where the company's income is exempt from tax u/s 5	64030090				
In case the sukuk-holder is company 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				
Tax deductible on SCRA of Non-Residents u/s 152(1D) / Division II, Part III, 1st Schedule	64060061				
Tax deductible on foreign Currency Value Account or Pakistan Value Account of Non-Residents u/s 152(1D) & (1DA) Division II, Part III, 1st Schedule	64050050				
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				
Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095				
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 152(1BA) @ 20%	64050100				
Payment for Goods u/s 153(1)(a) @0.5%	64060051				
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 Goods u/s 153(1)(a) @0.25%	64060082				
Payment for Services u/s 153(1)(b) @0.5%	64060151				

Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Specified Services u/s 153(1)(b) @2%	64060555				
Payment for Specified Services u/s 153(1)(b) @3%	64060156				
Payment for Services u/s 153(1)(b) @8%	64060166				
Receipts from Contracts u/s 153(1)(c) @7%	64060264				
Receipts from contracts u/s 153(1)(c) @ 6.5%	64060284				
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				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
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				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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				
Sales of certain petroleum products u/s 236HA	64151653				
Advance tax u/s 236K for Non-Resident Transferee	64151952				

Capital Gains on Immovable Property u/s 37(1A)	64220050				
Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64220058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 1 year but does not exceed 2 years	64220059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 2 years but does not exceed 3 years	64330058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceed 3 years but does not exceed 4 years	64330059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 4 years	64220060				
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 @10%	64220158				
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				
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052				
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051				
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065				
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				
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072				
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066				+
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060				
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073				
Surplus funds of NPO u/s 100C(1A)	64030093				
Export of Services u/s 154A (ATL @ 1%, Non-ATL @ 2%)	64060285				
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507				
Foreign produced TV play (single episode) u/s 236CA (2)	64150509				
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property		🌐Select Language ENGLISH ▼								Calculate	Import Previous Return	
▶ Business		Description						Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Capital Assets		Income / (Loss) from Property						2000				
▶ Other Sources		Income / (Loss) from Business						3000				
▶ Foreign Sources / Agriculture		Gains / (Loss) from Capital Assets						4000				
▼ Tax Chargeable / Payments		Income / (Loss) from Other Sources						5000				
Deductible Allowances		Foreign Income						6000				
Tax Reductions		Agriculture Income						6100				
Tax Credits		Total Income						9000				
Adjustable Tax		Deductible Allowances						9009				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Share of Partner Company in Income of AOP						9011				
Computations		Taxable Income						9100				
		Tax Chargeable						9200				
		Normal Income Tax						920000				
		Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax						920100				
		WWF						920900				
		Tax Reductions						9309				
		Tax Credits						9329				
		Tax for Banking Company under Rule (6C) of 7th Schedule @ 37.5%						923148				
		Tax for Banking Company under Rule (7D) of 7th Schedule @ 20%						923149				
		Turnover/Tax on Income of Cotton Ginners						9012				
		Turnover / Tax Chargeable u/s 113 @0.25%						923152				
		Turnover / Tax Chargeable u/s 113 @0.3%						923163				
		Turnover / Tax Chargeable u/s 113 @0.75%						923168				
		Turnover / Tax Chargeable u/s 113 @ 1.25%						923161				
		Turnover / Tax Chargeable u/s 113 @1.5%						923160				
		Accounting Profit / Tax Chargeable u/s 113C @17%						923173				
		Difference of Minimum Tax Chargeable u/s 113						923194				
		Super Tax Chargeable						923181				
		Tax on High earning persons u/s 4C						923182				

Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183				
Difference of Alternate Corporate Tax u/s 113C	923197				
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
Difference of Minimum Tax Chargeable	923201				
Refund Adjustment of Other Year(s) against Demand of this Year	92101				
Adjustment of Alternate Corporate Tax Paid u/s 113C in earlier Year(s)	923196				
Turnover / Tax u/s 113 on Companies operating trading houses @0.5%	923195				
Withholding Income Tax	9201				
Advance Income Tax	9202				
Advance Tax Paid under 147 for Builders/Developers	92025				
Advance Income Tax u/s 147(A)	92022				
Admitted Income Tax	9203				
Demanded Income Tax	9204				
Advance Income Tax u/s 147(5B)	92021				
Refundable Income Tax	9210				

[illegible]

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return		Calculate
Description					Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Import u/s 148 @1%					64010052							
Import u/s 148 @2%					64010054							
Import u/s 148 @3%					64010056							
Import u/s 148 @4%					64010058							
Import u/s 148 @5.5%					64010061							
Import u/s 148 @6%					64010062							
Import of Ships by Ship Breakers u/s 148(8A) @4.5%					64010059							
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148					64010081							
Import of Edible Oil u/s 148 @5.5%					64010161							
Import of White Crystalline Sugar u/s 148 @0.25%					64010191							
Import of Packing Material u/s 148 @5.5%					64010181							
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							
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT					64050098							
Payment for Goods u/s 153(1)(a) @2%					64060054							
Payment for Goods u/s 153(1)(a) @4%					64060058							
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					64050095							
Payment for Services u/s 153(1)(b) @0.5%					64060151							
Payment for Services u/s 153(1)(b) @1%					64060152							
Payment for Goods u/s 153(1)(a) @0.25%					64060082							
Payment for Services u/s 153(1)(b) @1.5%					64060153							
Payment for Goods u/s 153(1)(a) @0.5%					64060051							
Payment for Goods u/s 153(1)(a) @1%					64060052							

Payment for Goods u/s 153(1)(a) @1.5%	64060053								
Payment for Specified Services u/s 153(1)(b) @2%	64060555								
Payment for Specified Services u/s 153(1)(b) @3%	64060156								
Payment for Services u/s 153(1)(b) @8%	64060166								
Receipts from Contracts u/s 153(1)(c) @7%	64060264								
Fee for Export related Services u/s 153(2) @1%	64060352								
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045								
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046								
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047								
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048								
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049								
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050								
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								
CNG Station Gas Bill u/s 234A	64130151								
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								
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053								
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051								
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1)	64150507								
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509								
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510								

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.											
<div><div>1-10</div><div><-10</div><div>10-20</div><div>20-30</div></div>											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
	Code		Description							Action:
	3000		Final Accounts							+
0 record(s) found										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Attributes						Value			Action	
Business Sector-1									+	⊗
Business Sector-2									+	⊗
Business Sector-3									+	⊗
Business Sector-4									+	⊗
Business Sector-5									+	⊗
Person Status									+	⊗
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)									+	⊗
Residence Status									+	⊗
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule									+	⊗
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 Exploration and Production of Petroleum Income										
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 ?										
State the number of associates with which you had dealings during the tax year.										

Enlistment Date		<input type="text"/>				
Class for Issuance / Renewal of License u/s 236J		<input type="text"/>		+	⊗	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
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I, Enter Name , CNIC No. 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.

116A-Foreign Income and Asset Statement

ASSETS	Code	Country ▼	Value In Foreign Currency		Value In PKR	
			Foreign Currency ▼	Value		
IMMOVEABLE ASSETS DETAIL						
						+
MOVEABLE ASSETS DETAIL						
Cash						
						+
Bank/Portfolio Account						
Bank Name	Account No.					+
Shares in Public Company						
Name of Coy.	No. of Shares					+
Shares in Private Company						
Name of Coy.	No. of Shares					+
Investment in AOP						
Name of AOP	%age of Investment					+
Investment in Trust						
Name of Trust	Nature of Relationship (Settlor/Trustee/Beneficiary etc)					+
Other Investment						
Name	Description					+
Assets held in others name						
Name	Description					+
Assets held in the name of Minor/Dependent						
Name	Description					+
Any Other Foreign Asset						
Name	Description					+

2. This Notification shall be applicable for the tax year 2022.

[F. No. 1(17)R&S/2022]



(**Muhammad Masood Ahmed Gors**)
Secretary (Rules & SROs)