

Tax registration, Filing of tax returns and statements of withholding taxes, Process of obtaining exemption certificates and NPOs

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October 12, 2017

Agenda

Sr. No.	TOPIC
1.	Tax registration procedure – Individuals, Companies/AOPs, Non-residents having/not having PE
2.	Filing of tax returns
3.	Filing of withholding statements
4.	Procedure on IRIS portal for requesting approval of withholding exemption certificates
5.	Procedure on IRIS portal for requesting approval of Non-Profit Organizations

*Tax registration procedure –
Individuals,
Companies/AOPs,
Non-residents having /
not having PE*

Overview

- In 2015, the Federal Board of Revenue (FBR) revamped the procedure for obtaining tax registration and substituted Rule 80 of the Income Tax Rules, 2002 which deals with the registration requirements for individuals and Companies / AOPs. The FBR made further amendments in the said rule through SRO 466(I)/2016 dated May 21, 2016 and laid down the registration requirements for non-residents having / not having Permanent Establishment in Pakistan.
- The above-referred changes in the registration mechanism were resultantly followed by changes in the registration module of FBR's IRIS portal. However, due to certain teething issues which continued for over one year in the new registration module, non-resident investors faced difficulties in obtaining tax registration. The registration issues were finally resolved in the beginning of this year and now the registration module allows **real time processing** of tax registration applications.

Registration requirements for 'individuals'

- By way of an amendment made through the Finance Act, 2015 in section 181 of the Income Tax Ordinance, 2001, the requirement for individuals to have a separate National Tax Number (NTN) has been done away with. Therefore, in case of individuals, Computerized National Identity Card (CNIC) issued by the National Database and Registration Authority (NADRA) is now to be used as National Tax Number.
- Under Rule 80 of the Income Tax Rules, 2002, an individual having CNIC **required to file return of total income manually** is to be treated as registered under section 181 on the day he files the return manually.
- An individual having CNIC **required to e-file** return of total income shall be treated as registered, when the individual is e-enrolled.

Registration requirements for 'individuals' Contd.

- An individual is not required to personally visit the tax office for e-enrollment and online registration is available on FBR's IRIS portal. Now FBR has linked the system with NADRA's database, so that online verification of CNIC provided can be done. Once the above-referred required details are entered on the IRIS portal, password is sent to the email address provided and PIN Code is sent to the cell phone number provided by the individual.

Registration requirements for 'individuals' Contd.

Documents required for E-enrollment of an individual

An individual required to be registered is required to provide:

- (a) number of CNIC, NICOP or Passport;
- (b) cell phone number in his name ;
- (c) e-mail address;
- (d) nationality;
- (e) residential address;
- (f) accounting period;
- (g) name and NTN of employer in case of salary income;
- (h) address of property in case of property income;
- (i) in case of business income, (i) business name; (ii) business address; and (iii) principal business activity.

Registration requirements for a Company / an AOP

Documents required for registration of a Company / an AOP

A company and an AOP required to be registered under Rule 80 are required to provide:

- (a) name of company or AOP;
- (b) business address;
- (c) accounting period;
- (d) phone No of business;
- (e) e-mail;
- (f) cell phone of principal officer of the company or AOP (cell number must not already be registered with FBR);
- (g) principal business activity;
- (h) address of industrial establishment or principal place of business;
- (i) company type, like public limited, private limited, unit trust, trust, NGO, society, small company, modaraba or any other;
- (j) date of registration;
- (k) incorporation certificate by Securities and Exchange Commission of Pakistan (SECP) in case of company;
- (l) registration certificate and partnership deed in case of registered firm;

Registration requirements for a Company / an AOPcontd.

- (n) partnership deed in case firm is not registered;
- (o) trust deed in case of trust;
- (p) registration certificate in case of society;
- (r) name of representative with his Original CNIC;
- (s) Original letter on letterhead of the company signed by all Directors, verifying the Principal Officer and authorizing him for Income Tax Registration;
- (t) Original certificate of maintenance of bank account in Company's name;
- (u) Original evidence of tenancy / ownership of business premises, if having a business;
- (v) Original paid utility bill of business premises not older than 3 months, if having a business
- (x) following particulars of every director and major shareholder having 10% or more shares in case of company or partners in case of an AOP, namely:-
 - (i) Name;
 - (ii) CNIC/NTN/Passport; and
 - (iii) Share %

Registration requirements for a Non-resident having PE

.....contd.

DOCUMENTS REQUIRED FOR REGISTRATION OF A NON-RESIDENT COMPANY HAVING PE IN PAKISTAN

(Please note that personal visit of one of partners or one of directors is required at FBR office in the case of NTN of AoP or Company)

A non-resident company having permanent establishment in Pakistan is required to provide:

- (a) name of company;
- (b) business address;
- (c) accounting period;
- (d) phone number of business;
- (e) principal business activity;
- (f) address of principal place of business;
- (g) registration number and date of the branch with the Securities and Exchange Commission of Pakistan (SECP);
- (h) name and address of principal officer or authorized representative of the company;

Registration requirements for a Non-resident having PE

.....contd.

- (i) authority letter for appointment of principal officer or authorized representative of the company;
- (j) cell phone number of principal officer or authorized representative of the company;
- (k) email address of principal officer or authorized representative of the company
- (l) Original certificate of maintenance of bank account in non-resident Company's name;
- (m) Original evidence of tenancy / ownership of business premises of principal officer, if having a business; and
- (n) Original paid utility bill of business premises not older than 3 months.

Registration requirements for a Non-resident not having PEcontd.

DOCUMENTS REQUIRED FOR REGISTRATION OF A NON-RESIDENT COMPANY NOT HAVING PE IN PAKISTAN

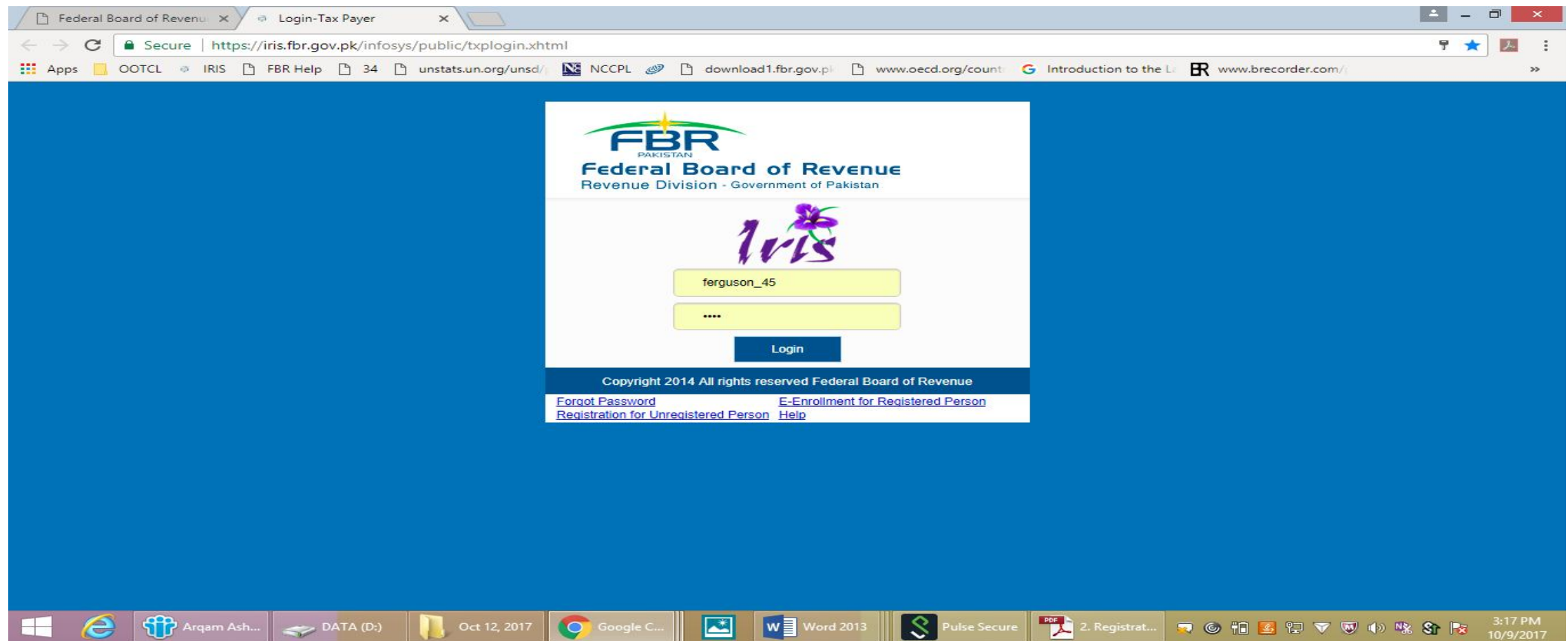
- (a) name of company;
- (b) business address in the foreign country;
- (c) name and nationality of directors or trustees of the company;
- (d) accounting period;
- (e) name and address of authorized representative of the company;
- (f) authority letter for appointment of authorized representative of the company.
- (g) cell phone number of authorized representative of the company;
- (h) email address of authorized representative of the company;
- (i) principal business activity;
- (j) tax registration or incorporation document from concerned regulatory authorities of the foreign country.
- (k) Original certificate of maintenance of bank account in non-resident Company's name;
- (l) Original evidence of tenancy / ownership of business premises of authorised representative, if having a business; and
- (m) Original paid utility bill of business premises of authorised representative not older than 3 months.

Procedure on IRIS Portal for filing annual tax return

Procedure on IRIS for filing of annual tax returncontd.





The screenshot displays the FBR Pakistan website. The header includes the FBR logo and the text "Federal Board of Revenue Revenue Division - Government of Pakistan". A navigation menu contains links: Home, Taxpayer Registration, File Returns, Refunds, Publications, File Complaints, and Contact Us. Below the menu, there is a "Latest Updates" section with a link to "Click here to show all updates". A "Quick Links" section features icons for IRIS, WEBOC, and e-file. The "Active Taxpayer List" section is also visible. A large "Website Survey" banner is prominently displayed in the center, with the text "Help us improve FBR's website" and an illustration of a hand clicking a button. The banner also includes a link to "Circular No. 04 of 2017" and "Return TY 2017". The footer contains sections for "Legal Resources", "Important Topics", "e-Services", and "News & Events". The taskbar at the bottom shows various open applications and the system clock indicating 3:17 PM on 10/9/2017.

Procedure on IRIS for filing of annual tax returncontd.








Procedure on IRIS for filing of annual tax returncontd.

Registration ▾ Declaration ▾ Rectification ▾ Refund ▾ Withholding / Advance Tax ▾

 Notifications  Change Pin  Change Password  Logout

A.F. FERGUSON AND CO. | Thu Oct 12 03:16:22 PKT 2017

 Edit  View  Delete  Reply

 Filter

Task	Registration No.	Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
No records found.								

Pages (1 of 1) 1 record(s) found

Windows taskbar: Arqam Ash..., DATA (D:), Oct 12, 2017, Google C..., Word 2013, Pulse Secure, 2. Registrat..., 3:18 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

Registration

Forms

- 114(1) (Return of Income filed voluntarily for complete year)
- 114(1) (Return of Income filed voluntarily for incomplete / transitional year)
- 114(6) (Return of Income filed after revision for complete year)
- 114(6) (Return of Income filed after revision for incomplete / transitional year)
- 115(4) (Statement of Final Taxation filed voluntarily)
- 115(4A) (Statement of Final Taxation filed after revision)
- 116(2) (Statement of Assets / Liabilities filed voluntarily)
- 116(3) (Statement of Assets / Liabilities filed after revision)
- 143(1) (Return of Income filed voluntarily by non-resident ship owner /

Applications

- 114(6)(b) (Application for revision of Return of Income for complete year)
- 119(1) / 114 (Application for extension in time for filing of Return of Income)
- 119(1) / 115(4) (Application for extension in time for filing of Statement of Final Taxation)
- 119(1) / 116 (Application for extension in time for filing of Statement of Assets / Liabilities)

Advance Tax

Notifications ~~Change Pin~~ Change Password Logout

A.F. FERGUSON AND CO. | Thu Oct 12 03:16:22 PKT 2017

Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
Pages (1 of 1) record(s) found						

https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=2107

Windows Taskbar: Arqam Ash..., DATA (D:), Oct 12, 2017, Google Chrome, Word 2013, Pulse Secure, 2. Registrat..., 3:18 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

The screenshot shows a web browser window with the URL <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=2107>. The browser tabs include "Federal Board of Revenue", "Information System", and "www.brecorder.com/". The application interface has a blue header with buttons: Edit, Save, Submit, Cancel, and Print. Below the header is a form with the following fields:

Task	114(1) (Return of Income filed voluntarily for complete year)				
Name					
Period		Tax Year	Valid Upto	Due Date	Document Date

On the right side of the form, there are two yellow error messages:

- Select Period.
Transaction Date
- Select Name.
Registration No.

The Windows taskbar at the bottom shows the following icons: Windows Start, Internet Explorer, Arqam Ash..., DATA (D:), Oct 12, 2017, Google Chrome, Word 2013, Pulse Secure, 2. Registrat..., and system tray icons including volume, network, and time (3:19 PM 10/9/2017).

Procedure on IRIS for filing of annual tax returncontd.

Federal Board of Revenue - Information System

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=2107>

Apps | OOTCL | IRIS | FBR Help | 34 | unstats.un.org/unsd/ | NCCPL | download1.fbr.gov.pk | www.oecd.org/count | Introduction to the L | BR | www.brecorder.com/

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

Search Tax Payer

clsa

Registration No.	Name	
4210115885973	MUHAMMAD NAEEM	Select
3610192927915	ABDUL RAZZAQ	Select
4220189107111	FAISL FAROOQUI	Select
5440084658153	HAMID MEHMOOD BALOCH	Select
4230176805099	NADEEM AHMED JEDDY	Select
4220194359607	M ADEEL ZAMAN	Select
4230185793121	ABDUL GHAFAR NIAZY	Select
4250153491231	NASAR AHMED SIDDIQUI	Select
4220106968127	MUHAMMAD ASIM RASHID	Select
2473326	THE TUDOR BVI GLOBAL PORTFOLIO LP	Select

Pages (1 of 10) 1 2 3

Search Business Address

Arqam Ash... DATA (D:) Oct 12, 2017 Google C... Word 2013 Pulse Secure 2. Registrat... 3:21 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

Federal Board of Revenue x Information System x

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=2107>

Apps OOTCL IRIS FBR Help 34 unstats.un.org/unsd/ NCCPL download1.fbr.gov.pk www.oecd.org/count Introduction to the L www.brecorder.com/

Edit Save Submit Cancel Print

Task 114(1) (Return of Income filed voluntarily for complete year) + Transaction Date

Name Registration No.

Period Tax Year Valid Upto Due Date Document Date Submission Date: *

Search Tax Payer

Registration No.	Name	
0698539	CLSA SINGAPORE PTE LIMITED	Select
4035679	CLSA GLOBAL MARKETS PTE. LTD	Select
4438194	CLSA LIMITED	Select

Pages (1 of 1) 1

<https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F...>

Windows | Arqam Ash... | DATA (D:) | Oct 12, 2017 | Google C... | Word 2013 | Pulse Secure | 2. Registrat... | 3:21 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

Federal Board of Revenue x Information System x

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=2107>

Apps OOTCL IRIS FBR Help 34 unstats.un.org/unsd/ NCCPL download1.fbr.gov.pk www.oecd.org/count Introduction to the L www.brecorder.com/

Edit Save Submit Cancel Print

Task	114(1) (Return of Income filed voluntarily for complete year)					Transaction Date
Name	CLSA LIMITED					Registration No. 4438194
Period		Tax Year	Valid Upto	Due Date	Document Date	Submission Date: *

Search Period Date

Tax Period: * 2017

Start Date	End Date	Action
01-JUL-2016	30-JUN-2017	Select

Close

<https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F...>

Windows Taskbar: Arqam Ash... DATA (D:) Oct 12, 2017 Google C... Word 2013 Pulse Secure 2. Registrat... 3:21 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

Federal Board of Revenue - Information System

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB>

Apps | OOTCL | IRIS | FBR Help | 34 | unstats.un.org/unsd/ | NCCPL | download1.fbr.gov.pk | www.oecd.org/count | Introduction to the L | www.brecorder.com/

Edit | Save | Submit | Cancel | Print

Task: 114(1) (Return of Income filed voluntarily for complete year)
 Name: CLSA LIMITED
 Period: 01-Jul-2016 - 30-Jun-2017 | Tax Year: 2017 | Valid Upto: | Due Date: 31-Dec-2017 | Document Date: | Transaction Date: 12-Oct-2017
 Registration No: 4438194
 Submission Date:

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

Calculate | Import Previous Return

Property
 Receipts / Deductions

- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from 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				
	2039				

Waiting for iris.fbr.gov.pk... | rable Rent

Windows | Arqam Ash... | DATA (D:) | Oct 12, 2017 | Google C... | Word 2013 | Pulse Secure | 2. Registrat... | 3:22 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

Federal Board of Revenue - Information System

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB>

Apps | OOTCL | IRIS | FBR Help | 34 | unstats.un.org/unsd/ | NCCPL | download1.fbr.gov.pk | www.oecd.org/count | Introduction to the L | www.brecorder.com/

Edit | Save | Submit | Cancel | Print

Task: 114(1) (Return of Income filed voluntarily for complete year)
 Name: CLSA LIMITED
 Period: 01-Jul-2016 - 30-Jun-2017 | Tax Year: 2017 | Valid Upto: | Due Date: 31-Dec-2017 | Document Date: | Transaction Date: 12-Oct-2017
 Registration No: 4438194
 Submission Date:

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

Calculate | Import Previous Return

Property
 Receipts / Deductions
 Business
 Manufacturing / Trading Items
 Other Revenues
 Management, Administrative, Selling & Financial Expenses
 Inadmissible / Admissible Deductions
 Adjustments
 Business Assets / Equity / Liabilities
 Transactions > PKR 50 Million with Non-Residents
 Capital Assets
 Long Term
 Short Term
 Adjustments
 Other Sources
 Foreign Sources / Agriculture

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Import u/s 148 @1%	64010052				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @5.5%	64010061				
Import u/s 148 @6%	64010062				
Import of Edible Oil u/s 148 @5.5%	64010161				
Import of Packing Material u/s 148 @5.5%	64010181				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Dividend u/s 150 @20%	64030057				
Dividend u/s 150 @25%	64030059				
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 IV, Part I, 1st Schedule	64050052				

<https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB#>

Windows | Arqam Ash... | DATA (D:) | Oct 12, 2017 | Google C... | Word 2013 | Pulse Secure | 2. Registrat... | 3:23 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

Federal Board of Revenue - Information System

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB>

Apps | OOTCL | IRIS | FBR Help | 34 | unstats.un.org/unsd/ | NCCPL | download1.fbr.gov.pk | www.oecd.org/count | Introduction to the L | BR | www.brecorder.com/

Edit | Save | Submit | Cancel | Print

Task: 114(1) (Return of Income filed voluntarily for complete year)
 Name: CLSA LIMITED
 Period: 01-Jul-2016 - 30-Jun-2017 | Tax Year: 2017 | Valid Upto: | Due Date: 31-Dec-2017 | Document Date: | Transaction Date: 12-Oct-2017
 Registration No: 4438194
 Submission Date: *

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

Property | Receipts / Deductions | Business | Capital Assets | Other Sources | Foreign Sources / Agriculture | Tax Chargeable / Payments

Calculate | Import Previous Return

Description	Code	Receipts / Value	Tax Collected / Deducted	Calculate	Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001					
Import u/s 148 @1%	64010052					
Import u/s 148 @2%	64010054					
Import u/s 148 @3%	64010056					
Import u/s 148 @4.5%	64010059					
Import u/s 148 @5.5%	64010061					
Import u/s 148 @6%	64010062					
Import of Edible Oil u/s 148 @5.5%	64010161					
Import of Packing Material u/s 148 @5.5%	64010181					
Dividend u/s 150 @7.5%	64030052					
Dividend u/s 150 @10%	64030053					
Dividend u/s 150 @12.5%	64030054	100,000	20,000			
Dividend u/s 150 @20%	64030057					
Dividend u/s 150 @25%	64030059					
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					

3:23 PM 10/9/2017

Procedure on IRIS for filing of annual tax returncontd.

The screenshot displays the IRIS web application interface. The browser address bar shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB>. The interface includes a top navigation bar with tabs for 'Edit', 'Save', 'Submit', 'Cancel', and 'Print'. Below this, a form contains the following fields:

- Task:** 114(1) (Return of Income filed voluntarily for complete year)
- Name:** CLSA LIMITED
- Period:** 01-Jul-2016 to 30-Jun-2017
- Tax Year:** 2017
- Valid Upto:** (empty)
- Due Date:** 31-Dec-2017
- Document Date:** (empty)
- Transaction Date:** 12-Oct-2017
- Registration No.:** 4438194
- Submission Date:** (empty)

Below the form, there is a table with columns: Code, Description, File, and a plus sign (+). The table currently displays 'No records found.'.

The bottom of the screen shows the Windows taskbar with the following applications: Arqam Ash..., DATA (D:), Oct 12, 2017, Google C..., Word 2013, Pulse Secure, and 2. Registrat... The system clock indicates 3:25 PM on 10/9/2017.

Procedure on IRIS for filing of annual tax returncontd.

The screenshot displays the IRIS web application interface within a browser window. The address bar shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB>.

The interface includes a top navigation bar with tabs for 'Edit', 'Save', 'Submit', 'Cancel', and 'Print'. Below this, a form contains the following fields:

- Task:** 114(1) (Return of Income filed voluntarily for complete year)
- Name:** CLSA LIMITED
- Period:** 01-Jul-2016 to 30-Jun-2017
- Tax Year:** 2017
- Valid Upto:** (empty)
- Due Date:** 31-Dec-2017
- Document Date:** (empty)
- Transaction Date:** 12-Oct-2017
- Registration No.:** 4438194
- Submission Date:** *

Below the form, there is a section for declaration with the following text:

I, Enter Name , 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.

A **Verify Pin** button is located below the declaration text.

The bottom of the screen shows the Windows taskbar with various application icons and the system clock indicating 3:25 PM on 10/9/2017.

Procedure on SRB's Portal for filing monthly sales tax on services return

Procedure on SRB's portal for filing of monthly sales tax on services return

.....contd.

The screenshot displays the Sindh Revenue Board (SRB) Taxpayer Facilitation Portal. The browser address bar shows the URL: <https://e.srb.gos.pk>Returns/VAT/VATReturn10.aspx>. The portal header includes the SRB logo, the title "Sindh Revenue Board Taxpayer Facilitation Portal", and the user name "FARHAN ISMAIL" with a last login time of "18-Sep-2017, 4:35 PM".

The main navigation menu includes: Home, Administration, Registration, Declaration, Requests, e-Payments, and Logout. The current page is titled "Sales Tax (Control Center)".

The form is for "Sales Tax on Services Return" and is identified by "S2241775-3 - (SRB Office)". The taxpayer is "ADVANCED RESEARCH PROJECTS AND TECHNOLOGIES (PVT.) LIMITED".

The form fields are as follows:

SNTN	Name	Tax Period	Normal	Amended	Submission Date
S2241775-3	ADVANCE RESEARCH PROJECT AND TECHNOLOGIES				

Below the main form, there are additional fields:

Individual	COY/AOP/IND	Service Category	Tax Office
-	COMPANY	SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT	SRB-Karachi

At the bottom, there is a "Principal Service" field with the value "SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT" and a "Service Code" field with the value "9815.6000".

The left sidebar contains links for "Sales Tax on Services Return", "File Null Return", "Print SalesTax Return", "Print SalesTax Return with Annexes", "How To Fill 'Sales Tax-Return'", and "Download Sales Tax-Return Tutorial". A note states: "Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above."

The bottom of the screen shows the Windows taskbar with various applications open, including Google Chrome, Word 2013, and Pulse Secure. The system clock indicates the time is 4:00 PM on 10/9/2017.

Procedure on SRB's portal for filing of monthly sales tax on services return

.....contd.

Sindh Revenue Board
Sales Tax on Services Return

Current N° 3101972

Preparing

REGISTRY

SNTN: S2241775-3
Name: ADVANCE RESEARCH PROJECT AND TECHONOLOGIES
Tax Period: Sep, 2017
Normal: N
Amended:
Submission Date:
Tax Office: SRB-Karachi
Service Code: 9815.6000

CNIC in case of Individual:
COY/AOP/IND: COMPANY
Service Category: SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT
Principal Service: SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT

SALES TAX CREDITS

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	0
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	0
3. Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85	Annex-E	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		15,233
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
8. Accumulated credit = [(5 + 6+7)]		15,233

SALES TAX DEBITS

9. Services provided/rendered	Annex-C	0
10. Services Exported	Annex-D	0
11. Output Tax for the month = (9)		0

System Alerts (Total=0)
Non-Filing (0)
Discrepancies (0)
Notifications (0)

Waiting for e.srb.gos.pk...

Windows taskbar: 10/9/2017 4:01 PM

Procedure on SRB's portal for filing of monthly sales tax on services return

.....contd.

Sindh Revenue Board
Sales Tax on Services Return

REGISTRY

SNTN: S2241775-3
Name: ADVANCE RESEARCH PROJECT AND TECHNOLOGIES
Tax Period: Sep. 2017
Normal: N
Amended:
Submission Date:
Individual:
COY/AOP/IND: COMPANY
Service Category: SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT
Principal Service: SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT
SRB-Karachi

Annex-C (Domestic Sales Invoices)

Buyer Type: End Consumer
NTN: 0804825-8
CNIC:
Name: A.F. FERGUSON AND CO.
Doc. Type: Sale Invoice
Doc. No.: 1234
Doc. Date: 30/09/2017
HS Code: 98069000
Sale Type: Services
Rate: 13
District of Buyer: KARACHI
Sales Value: 150,000
Sales Tax Involved: 19,500
Extra Amount:
GST Withheld:
Buyer:
Buttons: Add, Update, Delete, Clear, Attach File, Print, Back To Return, Grid List (All)

Particulars of Buyer						Document				
Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	Date	HS Code	Sale Type
1	0804825-8		A.F. FERGUSON AND CO.	KARACHI	End Consumer	Sale Invoice	1234	30/09/2017	98069000	Services
Total (Net after incorporating the Credit/Debit Notes, if any)										

System Alerts (Total=0)

Procedure on SRB's portal for filing of monthly sales tax on services return

.....contd.

Sindh Revenue Board
Sales Tax on Services Return

Current N° 3101972

Preparing

REGISTRY

SNTN S2241775-3 **Name** ADVANCE RESEARCH PROJECT AND TECHONOLOGIES **Tax Period** Sep, 2017 **Normal** N **Amended** **Submission Date** **Tax Office** SRB-Karachi **Service Code** 9815,6000

CNIC in case of Individual **COV/AOP/IND** COMPANY **Service Category** SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT **Principal Service** SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT

Annex-A Summary of Domestic Purchases

Record is saved successfully.

NTN **Doc. Type** Purchase Invoice **Doc. No.** **Doc. Date** (DD/MM/YYYY) **HS Code** **Purchase Type** Goods **Rate** 16 **Value** (Excluding GST) **District** ABBOTTABAD **Sales Tax Involved** **GST Withheld** **Non-Crd. Input**

Add **Update** **Delete** **Clear** **Attach File** **Print** **Back To Return** **Grid List** All

SUP	STS	Sr.	Particulars of Supplier			District	Document			Purchase Type	Rate	Value of Purchase	Sales Tax Involved	Non-Crd. Input	Reason For Non-Crd. Input	GST Withheld	RP	Record Source		
			NTN	CNIC	Name		Type	Number	Date										HS Code	
		1	0804825-8		A.F. FERGUSON AND CO.	KARACHI	Purchase Invoice	9999	30/09/2017		Services	13	20,000	2,600	0		0	R	Online	
Total (Net after incorporating the Credit/Debit Notes, if any)														20,000	2,600	0		0		

System Alerts (Total=0)
Non-Filing (0)
Discrepancies (0)

Procedure on SRB's portal for filing of monthly sales tax on services return

.....contd.

Principal Service
SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT

Service Code
9815.6000

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets) Annex-A	20,000	2,600
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets) Annex-B	0	0
3. Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85 Annex-E	0	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		2,600
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		15,233
7. Sales Tax withheld by the buyer as withholding agent Annex-C		0
8. Accumulated credit = [(5 + 6+7)]		17,833
9. Services provided/rendered Annex-C	150,000	19,500
10. Services Exported Annex-D	0	
11. Output Tax for the month = (9)		19,500
12. Input for the month (admissible under the Rules) = [3+6+[admissible inputs of 1 & 2]-4]		17,833
13. Available Balance (Cr or Dr) = [11 - (7 + 12)]		1,667
14. Balance of the input tax credit still available in relation to purchases or imports of Capital Goods, Plants & Machinery and Fixed Assets, as per Annex-E		0
14a. Sales Tax withheld by the return filer as withholding agent Annex-A		0
15. Sales Tax Payable =[if 13 > 0 then 13 + 14a otherwise 14a]		1,667
16. Omitted		

System Alerts (Total=0)
Non-Filing (0)
Discrepancies (0)
Notifications (0)

Procedure on SRB's portal for filing of monthly sales tax on services return

.....contd.

SRB

Secure | <https://e.srb.gos.pk>Returns/VAT/VATReturn10.aspx?rand=195265554&rms=zyB2CIJputxUS27sy74kg%3d%3d>

Apps | OOTCL | IRIS | FBR Help | 34 | unstats.un.org/unsd/ | NCCPL | download1.fbr.gov.pk | www.oecd.org/count | Introduction to the L | BR | www.brecorder.com/

PAIDABLE / REFUNDABLE

18. End-of-Year Refund Claim= [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]

19. Net Credit carried forward= [if Tax Month = "JUN" then zero otherwise 17]

20. Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]

21. a) Additional Tax / Default Surcharge / Others (e.g Section 16, etc)

22. b) Arrears

23. c) Penalty/Fine

24. Total amount to be paid= [(15 + 20)]

25. Tax paid on normal/previous return (applicable in case of amended return)

26. Balance Tax Payable/ (Refundable) = [(24 - 25)]

27. Select bank account for receipt of refund A/C No. Bank Name Branch

HEAD WISE PAYABLE	Head of Account	Amount
	B-02384 - Sales Tax on Services	<input type="text" value="1,667"/>
	B-02384 - Additional Tax/Surcharge/Others	<input type="text" value="0"/>
	B-02384 - Arrears	<input type="text" value="0"/>
	B-02384 - Penalty/Fine	<input type="text" value="0"/>
	Total Amount Payable	<input type="text" value="1,667"/>

PAID AMOUNTS	CPR No.	Amount
	You have short payment of Rs. 1,667	

Print Acknowledgement | Feed CPR | e-Payment | Print Chaitan | Null Return | Delete | Save | Verify | Submit | Print

Prepare Proposed Revised Return | Print with Annexes

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Best viewed at 1024x768 with Internet Explorer 6.0.

Windows | Internet Explorer | Fw: Informa... | DATA (D:) | Oct 12, 2017 | Google Chro... | Word 2013 | Pulse Secure | 4:09 PM 10/9/2017



Procedure on IRIS Portal for filing monthly withholding statements

Procedure on IRIS for filing of monthly withholding statementcontd.

The screenshot displays the IRIS web application interface. The browser's address bar shows the URL: <https://iris.fbr.gov.pk/infosys/workflow/inboxWorkFlowView.xhtml>. The interface includes a navigation menu on the left with options like Registration, Declaration, Rectification, and Refund. The main area displays a table of various tax forms and applications, such as 147 (Statement of Advance Tax), 165(1) (Statement of withholding taxes filed voluntarily), and 149 (Annual Statement of withholding taxes filed voluntarily). The table lists the form number, its description, and the applicable section of the Income Tax Ordinance, 1979. The bottom of the screen shows the Windows taskbar with the time 4:25 AM on 10/12/2017.

Forms	Applications	Applications	Applications	Applications	Applications	Applications
147 (Statement of Advance Tax)	122B(1) (Application for revision of Exemption Order)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR QUOTA ALLOCATION RAW MATERIAL)	159(1) / 155 (Application for reduced rate of withholding on Rent)	159(1) / 233AA (Application for reduced rate of withholding on Shares by NCCPL)	159(1) / 236C (Application for reduced rate of withholding on sale / transfer of Immovable Property)	159(1) / 236K (Application for reduced rate of withholding on purchase / transfer of Immovable Property)
165(1) (Statement of withholding taxes filed voluntarily)	165(4) (Application for extension in time for filing of Statement of withholding taxes)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION RAW MATERIAL)	159(1) / 156 (Application for reduced rate of withholding on Prizes / Winnings)	159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	159(1) / 236D (Application for reduced rate of withholding on Function / Gathering)	159(1) / 236L (Application for reduced rate of withholding on purchase of International Air Ticket)
149 (Annual Statement of withholding taxes filed voluntarily)	152(2AA) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION RAW MATERIAL)	159(1) / 156A (Application for reduced rate of withholding on Petroleum Products)	159(1) / 234A (Application for reduced rate of withholding on Gas Bill of CNG Station)	159(1) / 236E (Application for reduced rate of withholding on Foreign Produced TV Play / Serial)	159(1) / 236M (Application for reduced rate of withholding on issuance of Bonus Shares by Companies quoted on Stock Exchange)
165(2A) (Statement of withholding taxes filed after revision)	7C Application under Rule 13V of SRO 787(1)/2016 by builders for issuance of schedule of advance tax installments	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION MACHINERY)	159(1) / 156B (Application for reduced rate of withholding on Withdrawal from Pension Fund)	159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	159(1) / 236F (Application for reduced rate of withholding on Cable Operator / Electronic Media)	159(1) / 236N (Application for reduced rate of withholding on issuance of Bonus Shares by Companies not quoted on Stock Exchange)
	152(3) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 150 (Application for reduced rate of withholding on Dividend)	159(1) / 231A (Application for reduced rate of withholding on Cash Withdrawal from Bank)	159(1) / 235A (Application for reduced rate of withholding on Electricity Bill of Domestic Consumer)	159(1) / 236G (Application for reduced rate of withholding on Sale to Distributors / Dealers / Wholesalers)	159(1) / 236P (Application for reduced rate of withholding on banking transactions otherwise than through cash)
	7D Application under Rule 13ZC of SRO 787(1)/2016 by developers for issuance of schedule of advance tax installments	159(1) / 150A (Application for reduced rate of withholding w/s 150A)	Rule 5/ Eighth Schedule Application to the Commissioner for approval to opt out of the Schedule	159(1) / 235B (Application for reduced rate of withholding on Steel Melters / Re-Rollers)	159(1) / 236H (Application for reduced rate of withholding on Sale to Retailers)	159(1) / 236Q (Application for reduced rate of withholding on payment for use or right)
	152(4A) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)	159(1) / 231AA (Application for reduced rate of withholding on Transaction in Bank)	159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	159(1) / 236I (Application for reduced rate of withholding on Fee to Educational Institution)	
		159(1) / 152 (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 231B (Application for reduced rate of withholding on Payment for use or right)			

Procedure on IRIS for filing of monthly withholding statementcontd.

Task: 165(1) (Statement of withholding taxes filed voluntarily)

Name: COVIDIEN PRIVATE LIMITED - PAKISTAN REPRESENTATIVE OFFICE

Transaction Date: [Field]

Registration No: 2289880

Period: [Field] Tax Year: [Field] Valid Upto: [Field] Due Date: [Field] Document Date: [Field] Submission Date: [Field]

Search Period Date

Tax Period: 2018

Start Date	End Date	Action
01-May-2017	31-May-2017	Select
01-Jun-2017	30-Jun-2017	Select
01-Jul-2017	31-Jul-2017	Select
01-Aug-2017	31-Aug-2017	Select
01-Sep-2017	30-Sep-2017	Select
01-Oct-2017	31-Oct-2017	Select
01-Nov-2017	30-Nov-2017	Select

Close

Procedure on IRIS for filing of monthly withholding statementcontd.

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199>

Apps | OOTCL | IRIS | FBR Help | 34 | unstats.un.org/unsd/ | NCCPL | download1.fbr.gov.pk | www.oecd.org/count | Introduction to the L | BR | www.brecorder.com/

Edit | Save | Submit | Cancel | Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) | Transaction Date: 12-Oct-2017
 Name: COVIDIEN PRIVATE LIMITED - PAKISTAN REPRESENTATIVE OFFICE | Registration No.: 2289880
 Period: 01-Sep-2017 - 30-Sep-2017 | Tax Year: 2018 | Valid Upto: | Due Date: | Document Date: | Submission Date: *

Data | Withholding Tax | Payment | Verification | Withholding Summary

Tax Chargeable / Payments
 Adjustable Tax
 Final / Fixed / Minimum / Average / Relevant / Reduced Tax
 Computations

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004				+
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013				+
Payment for Goods u/s 153(1)(a) @1%	64060002				+
Payment for Goods u/s 153(1)(a) @1.5%	64060003				+

Validate | Calculate

Windows Taskbar: Arqam Ash..., DATA (D:), misc, Google C..., Word 2013, Pulse Secure, Withhold..., 4:27 AM 10/12/2017

***Procedure on IRIS for filing of monthly withholding statement
.....contd.***

Error Message Settings Sindh Revenue Board Information System fbr withholding statement

Secure | https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199 ☆ PDF ↗

Apps OOTCL IRIS FBR Help 34 unstats.un.org/unsd/NCCPL download1.fbr.gov.pk www.oecd.org/count Introduction to the LER www.brecorder.com/ »

Schedule		64050010				+ -
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050011				- +
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule		64050012				- +
Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule		64050013				- +
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) @2.5%		64060005				- +
Payment for Goods u/s 153(1)(a) @3%		64060006				- +
Payment for Goods u/s 153(1)(a) @3.5%		64060007				- +
Payment for Goods u/s 153(1)(a) @4%		64060008				- +
Payment for Goods u/s 153(1)(a) @4.5%		64060009				- +
Payment for Goods u/s 153(1)(a) @6%		64060012				- +
Payment for Goods u/s 153(1)(a) @7%		64060014				- +
Payment for Goods u/s 153(1)(a) @7.75%		64060031				- +
Payment for Services u/s 153(1)(b) @1%		64060102				- +
Payment for Services u/s 153(1)(b) @2%		64060104				- +
Payment for Services u/s 153(1)(b) @8%		64060116				- +
Rent of Property u/s 155		64080001				- +
Withdrawal from Pension Fund u/s 156B		64090201				- +
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 Registration Fee u/s 231B(1A) @ 3%		64100304				- +
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)		64120101				- +

Windows Taskbar: Arqam Ash... DATA (D:) misc Google Chrome Word 2013 Pulse Secure Withhold... 4:28 AM 10/12/2017

Procedure on IRIS for filing of monthly withholding statementcontd.

The screenshot displays the IRIS system interface for filing monthly withholding statements. The main window shows a list of transactions with columns for Description, Code, and Amount. A modal form is open in the center, allowing the user to add a new transaction.

Modal Form Fields:

- Registration No. []
- Identification No. []
- Reference No. []
- Name * []
- Transaction Date * []
- Code * 64060116
- Description * Payment for Services u/s 153(1)(b) @8%
- Taxable Amount * []
- Exemption Code []
- Description []
- Tax Collectible / Deductible * []

Background Transaction List:

Description	Code
Schedule	64050010
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012
Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013
Payment for Goods u/s 153(1)(a) @1%	64060002
Payment for Goods u/s 153(1)(a) @1%	64060003
Payment for Goods u/s 153(1)(a) @2%	64060004
Payment for Goods u/s 153(1)(a) @2%	64060005
Payment for Goods u/s 153(1)(a) @3%	64060006
Payment for Goods u/s 153(1)(a) @3%	64060007
Payment for Goods u/s 153(1)(a) @4%	64060008
Payment for Goods u/s 153(1)(a) @4%	64060009
Payment for Goods u/s 153(1)(a) @6%	64060012
Payment for Goods u/s 153(1)(a) @7%	64060014
Payment for Goods u/s 153(1)(a) @7%	64060031
Payment for Services u/s 153(1)(b) @	64060102
Payment for Services u/s 153(1)(b) @	64060104
Payment for Services u/s 153(1)(b) @	64060116
Rent of Property u/s 155	64080001
Withdrawal from Pension Fund u/s 15	64090201
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 Registration Fee u/s 231B(1A) @ 3%	64100304
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101

Procedure on IRIS for filing of monthly withholding statementcontd.

The screenshot displays the IRIS (Income Return Information System) interface for filing withholding statements. The main window shows a list of transactions with columns for Description, Code, and Amount. A modal form is open in the center, allowing the user to add a new transaction.

Modal Form Fields:

- Registration No.: 0804825
- Identification No.:
- Reference No.:
- Name: A.F. FERGUSON AND CO.
- Transaction Date: 9/30/17
- Code: 64060116
- Description: Payment for Services u/s 153(1)(b) @8%
- Taxable Amount: 100000
- Exemption Code:
- Description:
- Tax Collectible / Deductible: 8000

Background Transaction List:

Description	Code
Schedule	64050010
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012
Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013
Payment for Goods u/s 153(1)(a) @1%	64060002
Payment for Goods u/s 153(1)(a) @1%	64060003
Payment for Goods u/s 153(1)(a) @2%	64060004
Payment for Goods u/s 153(1)(a) @2%	64060005
Payment for Goods u/s 153(1)(a) @3%	64060006
Payment for Goods u/s 153(1)(a) @3%	64060007
Payment for Goods u/s 153(1)(a) @4%	64060008
Payment for Goods u/s 153(1)(a) @4%	64060009
Payment for Goods u/s 153(1)(a) @6%	64060012
Payment for Goods u/s 153(1)(a) @7%	64060014
Payment for Goods u/s 153(1)(a) @7%	64060031
Payment for Services u/s 153(1)(b) @	64060102
Payment for Services u/s 153(1)(b) @	64060104
Payment for Services u/s 153(1)(b) @	64060116
Rent of Property u/s 155	64080001
Withdrawal from Pension Fund u/s 15	64090201
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 Registration Fee u/s 231B(1A) @ 3%	64100304
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101

Procedure on IRIS for filing of monthly withholding statementcontd.



Adjustable Tax	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Salary of Federal Government Employees u/s 149	64020001				+
Computations	Salary of Provincial Government Employees u/s 149	64020002				+
	Salary of Corporate Sector Employees u/s 149	64020003				+
	Salary of Other Employees u/s 149	64020004				+
	Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
	Profit on Debt u/s 151 from Government Securities	64040003				+
	Profit on Debt u/s 151 from Others	64040004				+
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
	Payment to Non-Resident Sports Person u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013				+
	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) @2.5%	64060005				+
	Payment for Goods u/s 153(1)(a) @3%	64060006				+
	Payment for Goods u/s 153(1)(a) @3.5%	64060007				+
	Payment for Goods u/s 153(1)(a) @4%	64060008				+
	Payment for Goods u/s 153(1)(a) @4.5%	64060009				+
	Payment for Goods u/s 153(1)(a) @6%	64060012				+
	Payment for Goods u/s 153(1)(a) @7%	64060014				+
	Payment for Goods u/s 153(1)(a) @7.75%	64060031				+
	Payment for Services u/s 153(1)(b) @1%	64060102				+
	Payment for Services u/s 153(1)(b) @2%	64060104				+
	Payment for Services u/s 153(1)(b) @8%	64060116	100,000		8,000	+

Procedure on IRIS for filing of monthly withholding statementcontd.

Browser tabs: Error Message, Settings, Sindh Revenue Board, Information System, fbr withholding statement

Address bar: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199>

Navigation: Apps, OOTCL, IRIS, FBR Help, 34, unstats.un.org/unsd/, NCCPL, download1.fbr.gov.pk, www.oecd.org/count, Introduction to the L, www.brecorder.com/

Buttons: Edit, Save, Submit, Cancel, Print

Task: 165(1) (Statement of withholding taxes filed voluntarily)

Name: COVIDIEN PRIVATE LIMITED - PAKISTAN REPRESENTATIVE OFFICE

Period: 01-Sep-2017 - 30-Sep-2017 | Tax Year: 2018 | Valid Upto: | Due Date: | Document Date: | Transaction Date: 12-Oct-2017 | Registration No: 2289880 | Submission Date: *

Withholding Tax | **Payment** | Verification | Withholding Summary

CPR No. | Date | Amount Code | Description | Amount | Add Workflow Return Payments

No records found.

Head Wise Summary

Head of Account | Account

No records found.

Search by: CPR No. or Amount Code or Paid Amount

Payments

CPR No.	Date	Amount Code	Description	Amount	Tax Year	Action
IT2017100400441023614	04-Oct-2017 17:00:00	64020003		171607	2018	Select

Address bar: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199#>

Taskbar: Arqam Ash..., DATA (D:), misc, Google C..., Word 2013, Pulse Secure, Withholdi..., 4:32 AM 10/12/2017

Procedure on IRIS Portal for filing application for withholding exemption certificate

Procedure on IRIS for filing application for issuance of withholding exemption certificate

.....contd.

The screenshot displays the IRIS web application interface. The browser window shows the URL <https://iris.fbr.gov.pk/infosys/workflow/inboxWorkFlowView.xhtml>. The interface includes a navigation menu on the left with options like Draft, Inbox, Outbox, and Completed Tasks. The main area displays a table of applications for withholding exemption certificates. The table has columns for Forms, Applications, and Applications. The Applications column lists various forms such as 122B(1), 165(4), 152(2AA), 7C, 152(3), 7D, 152(4A), 159(1) / 151, 159(1) / 155, 159(1) / 156, 159(1) / 233AA, 159(1) / 236C, 159(1) / 236K, 159(1) / 236L, 159(1) / 236M, 159(1) / 236N, 159(1) / 236P, and 159(1) / 236Q. The bottom of the screen shows the Windows taskbar with the date 10/12/2017 and time 5:06 AM.

Forms	Applications	Applications	Applications	Applications	Applications	Applications
147 (Statement of Advance Tax)	122B(1) (Application for revision of Exemption Order)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR QUOTA ALLOCATION RAW MATERIAL)	159(1) / 155 (Application for reduced rate of withholding on Rent)	159(1) / 233AA (Application for reduced rate of withholding on Shares by NCCPL)	159(1) / 236C (Application for reduced rate of withholding on sale / transfer of Immovable Property)	159(1) / 236K (Application for reduced rate of withholding on purchase / transfer of Immovable Property)
165(1) (Statement of withholding taxes filed voluntarily)	165(4) (Application for extension in time for filing of Statement of withholding taxes)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION RAW MATERIAL)	159(1) / 156 (Application for reduced rate of withholding on Prizes / Winnings)	159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	159(1) / 236D (Application for reduced rate of withholding on Function / Gathering)	159(1) / 236L (Application for reduced rate of withholding on purchase of International Air Ticket)
149 (Annual Statement of withholding taxes filed voluntarily)	152(2AA) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION RAW MATERIAL)	159(1) / 156A (Application for reduced rate of withholding on Petroleum Products)	159(1) / 234A (Application for reduced rate of withholding on Gas Bill of CNG Station)	159(1) / 236E (Application for reduced rate of withholding on Foreign Produced TV Play / Serial)	159(1) / 236M (Application for reduced rate of withholding on issuance of Bonus Shares by Companies quoted on Stock Exchange)
165(2A) (Statement of withholding taxes filed after revision)	7C Application under Rule 13V of SRO 787(1)/2016 by builders for issuance of schedule of advance tax installments	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION MACHINERY)	159(1) / 156B (Application for reduced rate of withholding on Withdrawal from Pension Fund)	159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	159(1) / 236F (Application for reduced rate of withholding on Cable Operator / Electronic Media)	159(1) / 236N (Application for reduced rate of withholding on issuance of Bonus Shares by Companies not quoted on Stock Exchange)
	152(3) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 150 (Application for reduced rate of withholding on Dividend)	159(1) / 231A (Application for reduced rate of withholding on Cash Withdrawal from Bank)	159(1) / 235A (Application for reduced rate of withholding on Electricity Bill of Domestic Consumer)	159(1) / 236G (Application for reduced rate of withholding on Sale to Distributors / Dealers / Wholesalers)	159(1) / 236P (Application for reduced rate of withholding on banking transactions otherwise than through cash)
	7D Application under Rule 13ZC of SRO 787(1)/2016 by developers for issuance of schedule of advance tax installments	159(1) / 150A (Application for reduced rate of withholding u/s 150A)	Rule 5/ Eighth Schedule Application to the Commissioner for approval to opt out of the Schedule	159(1) / 235B (Application for reduced rate of withholding on Steel Melters / Re-Rollers)	159(1) / 236H (Application for reduced rate of withholding on Sale to Retailers)	159(1) / 236Q (Application for reduced rate of withholding on Sale to Retailers)
	152(4A) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)	159(1) / 231AA (Application for reduced rate of withholding on Sale to Retailers)	159(1) / 236 (Application for reduced rate of withholding on Sale to Retailers)	159(1) / 236I (Application for reduced rate of withholding on Sale to Retailers)	159(1) / 236Q (Application for reduced rate of withholding on Sale to Retailers)

Procedure on IRIS for filing application for issuance of withholding exemption certificate

.....contd.

The screenshot displays the IRIS (Income Tax Return Information System) interface. The browser address bar shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=390E2876124E636F5B4920836AB7E416>. The form is titled "159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)".

Form Fields:

- Task:** 159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)
- Name:** [Redacted]
- Period:** 01-Jan-2017 - 31-Dec-2017
- Tax Year:** 2018
- Valid Upto:** [Redacted]
- Due Date:** 10-Jan-2017
- Document Date:** 13-Jan-2017
- Transaction Date:** 10-Jan-2017
- Registration No.:** [Redacted]
- Submission Date:** * 2017-01-13 10:29:08.0

Contents:

Dear Sir

N.T. NO. [Redacted]

EXEMPTION CERTIFICATE UNDER SECTION 159 IN RESPECT OF ZERO RATING REGIME INTRODUCED FOR NON PROFIT ENTITIES

Through the Finance Act 2014, a new Section 100C has been inserted in the Income Tax Ordinance, 2001 (the Ordinance) whereby 100 per cent tax credit will be allowed to Non-profit organizations, trusts or welfare institutions (hereinafter collectively referred to as non-profit entities). A corresponding clause in section 159 of the Ordinance is also introduced, empowering the Commissioner Inland Revenue (CIR) to issue exemption certificate for taxpayers eligible for tax credit under section 100C.

2. You will appreciate that in substance, there is no fundamental change in the non-taxable status of such entities. This new regime for non-profit entities has however set its modalities towards better enforcement of withholding tax provisions and documentation of exempt sector.

3. Our above client is a NPO / Trust, and was previously qualified for exemption under Clauses (59) and (60) of Second Schedule and therefore now eligible for 100 per cent tax credit under section 100C. Our client complies with the requirements of Section 100C as the same files its return; withhold tax as per law, and files withholding tax statement, which are already on record. Our client derives interest income from bank deposits for which it is entitled for exemption certificate under section 159 of the Ordinance. Please note that exemption certificates were also issued in the past for interest income, last of which is expiring on December 31 2016 (copy enclosed as Annexure to this letter).

4. We, therefore, request you to kindly issue the exemption certificate in exercise of powers conferred on you under section 159 of the Ordinance so that no tax is deducted under section 151 of the Ordinance during the period January 2017 to December 2017. The particulars of the bank are same as mentioned in the above-mentioned exemption certificate. We shall highly appreciate if the exemption certificate is issued at the earliest.

Procedure on IRIS for filing application for issuance of withholding exemption certificate

.....contd.

The screenshot displays the IRIS web application interface. The browser address bar shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=390E2876124E636F5B4920836AB7E416>. The application form is titled "159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)". It includes fields for "Transaction Date" (10-Jan-2017), "Registration No.", "Period" (01-Jan-2017 to 31-Dec-2017), "Tax Year" (2018), "Valid Upto", "Due Date" (10-Jan-2017), "Document Date" (13-Jan-2017), and "Submission Date" (2017-01-13 10:29:08.0). The "Attachment" tab is selected, showing a table with three rows of evidence files.

Code	Description	File
9219	Evidence with 159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)	Trust Dec 15.pdf
9219	Evidence with 159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)	Submitted.pdf
9219	Evidence with 159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)	Order1520132 (1)151-31-12-2016.pdf

The bottom of the screen shows the Windows taskbar with various application icons and the system clock displaying 5:09 on 10/12.

Procedure on IRIS for filing application for issuance of withholding exemption certificate

.....contd.

The screenshot displays the IRIS (Income Tax Return Information System) interface. The browser address bar shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=98EBFC79502EB9FF04B1181F382C714F>. The interface includes a top navigation bar with tabs for 'Edit', 'Save', 'Submit', 'Cancel', and 'Print'. Below this, a form is displayed with the following fields:

Field	Value
Task	159(1) / 151 (Order to grant / refuse reduced rate of withholding on Profit on Debt)
Name	
Period	01-Jan-2017 - 31-Dec-2017
Tax Year	2018
Valid Upto	31-Dec-2017
Due Date	11-Oct-2017
Document Date	11-Oct-2017
Transaction Date	11-Oct-2017
Registration No.	
Submission Date	* 2017-10-11 17:56:44.0

Below the form, there are tabs for 'Contents', 'Data', 'CC', 'Attachment', and 'Attribute'. The 'Contents' tab is selected, showing the following text:

In exercise of the powers conferred by section 159(1)(c) of Income Tax Ordinance 2001, it is hereby ordered that no tax under section 151 of the Income Tax Ordinance 2001 be deducted/collected on account of payment of profit on debt received from Scheduled Banks / Government Securities in respect of above mentioned NPO as defined in section 2(36) read with section 100C of the Income Tax Ordinance, 2001 as it is entitled for tax credit equal to one hundred percent of the tax payable including minimum and final taxes.

This exemption certificate is valid upto 31-12-2017 unless cancelled or revoked earlier. Tax already deducted before issuance of this certificate is to be deposited in the Federal Government treasury and is not to be refunded.

The bottom of the screen shows a Windows taskbar with various applications open, including '2. Registration pro....pdf', 'Arqam Ash...', 'Oct 12, 2017', 'Renewal 2 ...', 'Google C...', 'Pulse Secure', 'Document...', 'Untitled - ...', and system icons for network, volume, and power.

Procedure on IRIS Portal for filing request for approval of an NPO

Procedure on IRIS for registration of an NPO

.....contd.

The screenshot displays the IRIS web application interface for the Sindh Revenue Board. The browser address bar shows the URL: <https://iris.fbr.gov.pk/infosys/workflow/inboxWorkFlowView.xhtml>. The navigation menu includes tabs for Registration, Declaration, Rectification, Refund, and Withholding / Advance Tax. A dropdown menu is open under the 'Registration' tab, listing various forms and applications. The main content area displays a table with columns for Name, Tax Year, Submission Date, Due Date, Period Start Date, Period End Date, and Assignment. The table is currently empty, and a message at the bottom indicates '1 record(s) found'. The user's name 'A.F. FERGUSON AND CO.' and the date 'Thu Oct 12 04:24:50 PKT 2017' are visible in the top right corner. The Windows taskbar at the bottom shows the system clock as 4:42 AM on 10/12/2017.

Registration | Declaration | Rectification | Refund | Withholding / Advance Tax

Forms

- 181 (Form of Registration filed for modification) (Income Tax)

Applications

- 2(36)(c) (Application for approval as Non-Profit Organization)
- 2(36)(c) (Application for revision Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)
- 32(4) (Application for permission to change to accounting method)
- 74(3) / (4) (Application for permission to adopt special / normal tax year)

Applications

- 1(1) / Part I Sixth Sch. (Application for recognition to Provident Fund)
- 1(1) / Part II Sixth Sch. (Application for recognition to Superannuation Fund)
- 1(1) / Part III Sixth Sch. (Application for recognition to Gratuity Fund)
- 117(3) Part III Sixth Schh. (Application for special contribution to Gratuity Fund)
- 21(1) Application for De-Registration of Sales Tax
- 2(59A) Application for change of rate of tax for companies

Notifications | Change Pin | Change Password | Logout

A.F. FERGUSON AND CO. | Thu Oct 12 04:24:50 PKT 2017

Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
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Pages (1 of 1) | 1 record(s) found

Windows taskbar: 4:42 AM 10/12/2017

Procedure on IRIS for registration of an NPO

.....contd.

PKR Tax Year 2015: FBR intro x Information System x Settings x 2017831181435412Incor x

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=1201>

Apps OOTCL IRIS FBR Help 34 unstats.un.org/unsd/ NCCPL download1.fbr.gov.pk www.oecd.org/count Introduction to the L www.brecorder.com/

Edit Save Submit Cancel Print

Task 2(36)(c) (Application for approval as Non-Profit Organization) Transaction Date

Name THE LAYTON R. BENEVOLENT TRUST Registration No. 1003682

Period - Tax Year Valid Upto Due Date Document Date Submission Date: *

Search Period Date

Tax Period: * 2018

Start Date	End Date	Action
01-JUL-2017	30-JUN-2018	Select

Close

2. Registration pro....pdf

Show all x

Windows Taskbar: Oct 12, 2017 Tax depart... Google C... Pulse Secure Withholdi... Document... 4:43 AM 10/12/2017

Procedure on IRIS for registration of an NPO

.....contd.

PKR Tax Year 2015: FBR intro... Information System Settings 2017831181435412Incor...

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=0E67A4B1CCB2C9C1C892341269D48C27>

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Edit Save Submit Cancel Print

Task 2(36)(c) (Application for approval as Non-Profit Organization) Transaction Date 12-Oct-2017

Name THE LAYTON R. BENEVOLENT TRUST Registration No. 1003682

Period 01-Jul-2017 - 30-Jun-2018 Tax Year 2018 Valid Upto Due Date 12-Oct-2017 Document Date Submission Date: *

Contents Attachment Assignment

2. Registration pro....pdf Show all X

Windows Taskbar: Arqam Ash... Oct 12, 2017 Tax depart... Google C... Pulse Secure Withholdi... Document... 4:44 AM 10/12/2017

Procedure on IRIS for registration of an NPO

.....contd.

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=086630176D48A67B4FE375F8215087F8>

Apps OOTCL IRIS FBR Help 34 unstats.un.org/unsd/ NCCPL download1.fbr.gov.pk www.oecd.org/count Introduction to the L www.brecorder.com/

Edit Save Submit Cancel Print

Task: 2(36)(c) (Application for approval as Non-Profit Organization) Transaction Date: 05-Jul-2017

Name: Registration No:

Period: 01-Jul-2017 - 30-Jun-2018 Tax Year: 2018 Valid Upto: Due Date: 05-Jul-2017 Document Date: 09-Aug-2017 Submission Date: * 2017-08-09 16:16:35.0

Contents Attachment Assignment

Code	Description	File
1201	Evidence with 2(36)(c) (Application for approval as Non-Profit Organization)	Annexure A -Application and Schedule .PDF
1201	Evidence with 2(36)(c) (Application for approval as Non-Profit Organization)	Annex B, E & F (Trust Deed, Evaluation Report & Certificates).PDF
1201	Evidence with 2(36)(c) (Application for approval as Non-Profit Organization)	Annexure D-Trustees.PDF
1201	Evidence with 2(36)(c) (Application for approval as Non-Profit Organization)	BTB-1279-receiving-2017-06-17-1304-1.PDF
1201	Evidence with 2(36)(c) (Application for approval as Non-Profit Organization)	Annex C -Audited Financial Statements- 2016.PDF

1

<https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=086630176D48A67B4FE375F8215087F8#correspondenceTabs:tab204>

2. Registration pro....pdf Show all

Windows Taskbar: Arqam Ash..., File Explor..., Google C..., Pulse Secure, Document..., Approval a..., Untitled - ... 5:02 AM 10/12/2017

Procedure on IRIS for registration of an NPO

.....contd.

APPLICATION FOR RENEWAL OF APPROVAL FOR THE PURPOSES OF CLAUSE (36) OF SECTION 2 OF THE INCOME TAX ORDINANCE, 2001

To,

The Commissioner Inland Revenue
Zone I
Corporate Regional Tax Office
Karachi.

Dear Sir,

With reference to clause (36) of section 2 of the Income Tax Ordinance, 2001 (XLIX of 2001), I the undersigned, hereby apply, on behalf of _____ for its renewal of approval for the purposes of the said clause for three years.

- 2) Necessary particulars are set out below, and in the schedule to this application
- 3) The following documents are required under sub-rule (2) of rule 211 of the Income Tax Rules, 2002 are enclosed.
 - a) Duly attested copy of the Trust Deed specifying the aims and objects of _____ is enclosed as **Annexure B.**
 - b) Latest available audited financial statements (for the year ended June 30, 2016) are enclosed as **Annexure C.**
 - c) A list showing names, addresses, CNICs etc. of the Trustees, Chairman, Vice Chairman, Secretary, Legal Advisor and Treasurer of LRBT is enclosed as **Annexure D.**
 - d) A copy of the detailed Evaluation Report on the activities of _____ issued by 'Pakistan Centre for Philanthropy' along with the certificate dated June 16, 2015 as required under the Rule 211 (2) (g) of the Income Tax Rules, 2002 is enclosed as **Annexure E.**

Procedure on IRIS for registration of an NPO

.....contd.

SCHEDULE PARTICULARS	
1.	NAME:
2.	REGISTERED ADDRESS:
3.	DATE OF REGISTRATION:
4.	The has been operating as a Charitable Trust for over three decades and its principal activities include to help alleviate distress and poverty on a long-term basis throughout Pakistan. is operating hospitals at various locations where free eye care facilities and treatments are provided.
5.	The is registered under the Voluntary Social Welfare Agencies Registration and Control Ordinance, 1961 by the four provinces of Pakistan as per the registration certificates issued to the LRBT as under (Annexure F) . a) Certificate of registration No. DSW(K)/163 of 1987 dated June 20, 1987 issued by Directorate of Social Welfare, Government of Sindh. b) Certificate of registration No. DDSW-LD/88-209 of 1988 dated April 23, 1988 issued by Directorate of Social Welfare, Government of the Punjab. c) Certificate of registration No. DSW-1177 dated May 17, 2002 issued by Directorate of Social Welfare, Government of Balochistan. d) Certificate of registration No. DSW/NWFP/1345 dated March 30, 1998 issued by Directorate of Social Welfare, Government of N.W.F.P.
6.	The provisions of the Trust Deed of the conforms to the provisions of sub-rule (1) of rule 213.
7.	The benefits provided by the is available to the general public and not specific to a particular community or class of persons.
8.	Number of trustees as of today is twenty (27).
9.	Accounting year of the commences on July 1 and ends on June 30.
10.	For the recording of accounting transactions, the has maintained general ledger which includes all heads of accounts.
11.	(i) Bank account number: (ii) Name of the Bank: (iii) Branch:

Procedure on IRIS for registration of an NPO

.....contd.

Task: 2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

Transaction Date: 09-Aug-2017

Name: [Redacted]

Registration No.: [Redacted]

Period: 01-Jul-2017 - 30-Jun-2018

Tax Year: 2018

Valid Upto: [Redacted]

Due Date: 09-Aug-2017

Document Date: 09-Aug-2017

Submission Date: * 2017-08-09 16:45:11.0

Contents | Attribute

In exercise of the powers vested in me under sub-clause (c) of clause (36) of section 2 of the Income Tax Ordinance, 2001 read with Rule 214 and Rule 220 of the Income Tax Rules, 2002, renewal is hereby granted to the subject taxpayer as "Non Profit Organization". Any Income generated from any business activity carried on by the taxpayer is not exempt by virtue of this approval. The donors are entitled to tax credit in their deemed assessment order u/s. 120(1)(a) in terms of section 61 of the Income Tax Ordinance, 2001.

This approval is valid upto 30-06-2018 unless cancelled or revoked earlier. This approval is accorded subject to submission of performance evaluation report for the last three years by the approved agency after close of this financial year.

2. Registration pro....pdf

Show all

Windows taskbar: Arqam Ash..., Oct 12, 2017, Renewal 2 ..., Google C..., Pulse Secure, Document..., Annexure ..., 4:59 AM 10/12/2017