

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

*By: Ammar Ather Saeed  
Partner, Saiduddin & Co.*

14<sup>th</sup> November, 2018

## *Agenda*

| Sr.<br>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 last 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 AOP .....contd.***

- (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 PE .....contd.***

### **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 return .....contd.

The screenshot displays the FBR Pakistan website interface. At the top, the FBR logo and name are visible, along with a search bar. A navigation menu includes links for 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 present. A large banner for 'Website Survey' is prominently displayed, with the text 'Help us improve FBR's website' and an illustration of a hand clicking a button. The banner also includes links to 'Circular No. 04 of 2017', 'Return TY 2017', and 'Beware of fraud'. The bottom of the page features four columns of links: 'Legal Resources' (Acts), 'Important Topics' (Beware of Fraudulent, Phishing Scams), 'e-Services' (Online NTN/STRN Inquiry), and 'News & Events' (Press Releases, FBR Ads). The browser's address bar shows the URL 'https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml'. The Windows taskbar at the bottom indicates the date as Oct 12, 2017, and the time as 3:17 PM.



## *Procedure on IRIS for filing of annual tax return .....contd.*

Federal Board of Revenue

Login-Tax Payer

Secure | <https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml>

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PAKISTAN  
**Federal Board of Revenue**  
Revenue Division - Government of Pakistan

**Iris**

ferguson\_45

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Login

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[Forgot Password](#) [E-Enrollment for Registered Person](#)  
[Registration for Unregistered Person](#) [Help](#)

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



## Procedure on IRIS for filing of annual tax return .....contd.

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)     record(s) found

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## Procedure on IRIS for filing of annual tax return .....contd.

The screenshot displays the IRIS (Income Return Information System) web application interface. The browser window shows the URL <https://iris.fbr.gov.pk/infosys/workflow/inboxWorkFlowView.xhtml>. The interface includes a left sidebar with 'Registration' and 'Forms' sections. The 'Forms' section lists various tax 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), and 143(1) (Return of Income filed voluntarily by non-resident ship owner /). The main area displays a table with columns: Name, Tax Year, Submission Date, Due Date, Period Start Date, Period End Date, and Assignment. The table is currently empty, showing 'Pages (1 of 1)' and 'record(s) found'. The top right shows user information: A.F. FERGUSON AND CO. and the date/time: Thu Oct 12 03:16:22 PKT 2017. The bottom taskbar shows the Windows operating system with various open applications: Arqam Ash..., DATA (D:), Oct 12, 2017, Google C..., Word 2013, Pulse Secure, and 2. Registrat....



## *Procedure on IRIS for filing of annual tax return .....contd.*

Federal Board of Revenue x Information System x

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

Select Period.  
Transaction Date  
Registration No.

Select Name.

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## Procedure on IRIS for filing of annual tax return .....contd.

Federal Board of Revenue - Information System

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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

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## Procedure on IRIS for filing of annual tax return .....contd.

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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

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

Pages: (1 of 1)

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## Procedure on IRIS for filing of annual tax return .....contd.

Federal Board of Revenue - Information System

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|        |   |          |            |          |               |                    |                          |
|--------|---|----------|------------|----------|---------------|--------------------|--------------------------|
| 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...>

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## Procedure on IRIS for filing of annual tax return .....contd.

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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        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|-------------|--------------|---|------------------------------|--------|
| <b>Income / (Loss) from Property</b>                       | <b>2000</b> |              |   |                              |        |
| <b>Total Receipts from Property</b>                        | <b>2029</b> |              |   |                              |        |
| 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        |              |   |                              |        |
| <b>Total Deductions from Property</b>                      | <b>2099</b> |              |   |                              |        |
| 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        |              |   |                              |        |

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# Procedure on IRIS for filing of annual tax return .....contd.

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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: \*

| Description   | Code          | Receipts / Value | Tax Collected / Deducted | Tax Chargeable | Action |
|---|---------------|------------------|--------------------------|----------------|--------|
| <b>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</b>   | <b>640001</b> |                  |                          |                |        |
| 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      |                  |                          |                |        |

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# Procedure on IRIS for filing of annual tax return .....contd.

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

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 | Transactions > PKR 50 Million with Non-Residents | Capital Assets | Long Term | Short Term | Adjustments | Other Sources | Foreign Sources / Agriculture | Tax Chargeable / Payments

Calculate | Import Previous Return

| Description   | Code          | Receipts / Value | Tax Collected / Deducted | Calculate | Chargeable | Action |
|---|---------------|------------------|--------------------------|-----------|------------|--------|
| <b>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</b>   | <b>640001</b> |                  |                          |           |            |        |
| 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      |                  |                          |           |            |        |

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## Procedure on IRIS for filing of annual tax return .....contd.

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) + Transaction Date: 12-Oct-2017

Name: CLSA LIMITED Registration No: 4438194

Period: 01-Jul-2016 - 30-Jun-2017 Tax Year: 2017 Valid Upto: Due Date: 31-Dec-2017 Document Date: Submission Date: \*

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

| Code              | Description | File |  |
|-------------------|-------------|------|--|
| No records found. |             |      |  |

<https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB#correspondenceTabs:tab204>

Windows | Arqam Ash... | DATA (D:) | Oct 12, 2017 | Google C... | Word 2013 | Pulse Secure | 2. Registrat... | 3:25 PM 10/9/2017

## Procedure on IRIS for filing of annual tax return .....contd.

The screenshot displays the IRIS web application interface within a browser window. The browser's address bar shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=79DBE6F30FFA4FC6AC6224339885BABB>. The browser's tab bar shows the following tabs: Federal Board of Revenue, Information System, and a third tab with a document icon.

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

- 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: [Empty]
- Due Date: 31-Dec-2017
- Document Date: [Empty]
- Transaction Date: 12-Oct-2017
- Registration No: 4438194
- Submission Date: \*

Below the form fields, there is a section for verification. It contains a text area with the following text: "I, [Enter Name], CNIC No. [Empty], 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." Below this text area is a button labeled "Verify Pin".

The bottom of the browser window shows the Windows taskbar with the following icons: Windows Start button, Internet Explorer, Arqam Ash..., DATA (D:), Oct 12, 2017, Google Chrome, Word 2013, Pulse Secure, 2. Registrat..., and system tray icons including a clock showing 3:25 PM 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 SRB portal interface. The browser address bar shows the URL: <https://e.srb.gos.pk>Returns/VAT/VATReturn10.aspx>. The page header includes the SRB logo and the text "Sindh Revenue Board Taxpayer Facilitation Portal". A user profile for "FARHAN ISMAIL" is visible, with a last login of "18-Sep-2017, 4:35 PM".

The main navigation menu includes: Home, Administration, Registration, Declaration, Requests, e-Payments, and Logout. The left sidebar contains links for "Print this Page", "Sales Tax (Control Center)", "Tax Period" (set to Monthly, Sep.17), "Sales Tax on Services Return", "File Null Return", "Print SalesTax Return", "Print SalesTax Return with Annexes", "How To Fill 'Sales Tax-Return'", "Download Sales Tax-Return Tutorial", and a "List" section.

The main content area shows the "Sales Tax on Services Return" form for the taxpayer "ADVANCE RESEARCH PROJECT AND TECHNOLOGIES (PVT.) LIMITED". The form includes the following fields:

| REGISTRY | SNTN              | Name  | Tax Period                                    | Normal | Amended | Submission Date | Tax Office  | Service Code |
|----------|-------------------|---|---|--------|---------|-----------------|-------------|--------------|
|          | S2241775-3        | ADVANCE RESEARCH PROJECT AND TECHNOLOGIES     |   |        |         |                 | SRB-Karachi | 9815.6000    |
|          | Individual        | COY/AOP/IND                                   | Service Category                              |        |         |                 |             |              |
|          |                   | COMPANY                                       | SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT |        |         |                 |             |              |
|          | Principal Service | SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT |   |        |         |                 |             |              |

A note at the bottom of the sidebar states: "Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above."



# 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

**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

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

**SALES TAX DEBITS**

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

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



# 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   | NTN       | CNIC | Doc. Type    | Doc. No. | Doc. Date  | HS Code  | Sale Type | Rate | Sales Value | Sales Tax Involved | Extra Amount | GST Withheld |
|--------------|-----------|------|--------------|----------|------------|----------|-----------|------|-------------|--------------------|--------------|--------------|
| End Consumer | 0804825-8 |      | Sale Invoice | 1234     | 30/09/2017 | 98069000 | Services  | 13   | 150,000     | 19,500             |              |              |

**Buyer**: KARACHI

**Buttons**: Add, Update, Delete, Clear, Attach File, Print, Back To Return, Grid List

| 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  |
| <b>Total (Net after incorporating the Credit/Debit Notes, if any)</b> |           |      |                       |                   |              |              |        |            |          |           |

**System Alerts (Total=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/AnnexA.aspx?rand=458009404&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/

**Sales Tax (Control Center)**

Tax Period  
Monthly | Sep, 17

[Sales Tax on Services Return Annex - C](#)

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annexes](#)

[How To Fill 'Sales Tax-Return' Tutorial](#)

[Download Sales Tax-Return Tutorial](#)

**Note:** If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

**List**  
All | Prepared | Submitted | Revised | Summary Report | Taxpayer Guidance

**Taxpayer Guidance**  
[Messages](#)  
[View Received Messages](#)  
[Send New Messages](#)  
[Reply Received Messages](#)

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

**Sindh Revenue Board**  
**Sales Tax on Services Return**

Current No: 3101972

**Preparing**

**REGISTRY**

SNTN: S2241775-3  
Name: ADVANCE RESEARCH PROJECT AND TECHONOLOGIES  
Tax Period: Sep, 2017  
Normal: N  
Amended:   
Submission Date:   
CNIC in case of Individual:   
COV/AOP/IND: COMPANY  
Service Category: SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT  
Tax Office: SRB-Karachi  
Principal Service: SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT  
Service Code: 9815.6000

**Annex-A Summary of Domestic Purchases**

Record is saved successfully.

NTN:   
Doc. Type: Purchase Invoice  
Purchase Type: Goods  
Sales Tax Involved:   
CNIC:   
Doc. No.:   
Rate: 16  
GST Withheld:   
Name:   
Doc. Date: (DD/MM/YYYY)  
Value: (Excluding GST)  
HS Code:   
District: ABBOTTABAD

**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  |  |
| <b>Total (Net after incorporating the Credit/Debit Notes, if any)</b> |     |     |                         |      |                       |          |                  |        |            |               |          |                   |                    | 20,000         | 2,600                     | 0            |    | 0             |         |  |

Windows | e | Fw: Informa... | DATA (D:) | Oct 12, 2017 | Google Chro... | Word 2013 | Pulse Secure | 4:06 PM 10/9/2017



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

.....contd.

The screenshot displays the SRB portal interface for filing a VAT return. The browser address bar shows the URL: <https://e.srb.gov.pk>Returns/VAT/VATReturn10.aspx?rand=202149598&rms=zyB2CIJputxUS27sy74kg%3d%3d>. The company name is 'SOFTWARE AND IT SYSTEM DEVELOPMENT CONSULTANT' and the service code is '9815.6000'.

**Left Sidebar:**

- Print SalesTax Return
- Print SalesTax Return with Annexes
- How To Fill 'Sales Tax-Return'
- Download Sales Tax-Return Tutorial
- Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.
- List: All, Prepared, Submitted, Revised, Summary Report, Taxpayer Guidance
- Taxpayer Guidance
- Messages: View Received Messages, Send New Messages, Reply Received Messages
- System Alerts (Total=0): Non-Filing (0), Discrepancies (0), Notifications (0)

**Main Table:**

| Description  | Value   | Sales Tax Amount |
|--|---------|------------------|
| 1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets) <a href="#">Annex-A</a>                         | 20,000  | 2,600            |
| 2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets) <a href="#">Annex-B</a>   | 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 <a href="#">Annex-E</a> | 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 <a href="#">Annex-C</a>  |         | 0                |
| 8. Accumulated credit = [(5 + 6 + 7)]  |         | 17,833           |
| 9. Services provided/rendered <a href="#">Annex-C</a>  | 150,000 | 19,500           |
| 10. Services Exported <a href="#">Annex-D</a>  | 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 <a href="#">Annex-A</a>   |         | 0                |
| 15. Sales Tax Payable =[if 13 > 0 then 13 + 14a otherwise 14a]   |         | 1,667            |
| 16. Omitted  |         |                  |

**Taskbar:** Windows 10 taskbar showing the date as Oct 12, 2017, and the time as 4:08 PM 10/9/2017. Open applications include Google Chrome, Word 2013, and Pulse Secure.



# 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

[Home](#) | [Contact Us](#) | [Security Tips](#) | [Terms & Conditions](#)

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Best viewed at 1024x768 with Internet Explorer 6.0.

Windows | e | > 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 statement .....contd.

The screenshot displays the IRIS web application interface for filing withholding statements. The main content area is divided into two columns: 'Forms' and 'Applications'.

**Forms Section:**

- 147 (Statement of Advance Tax)
- 165(1) (Statement of withholding taxes filed voluntarily) - **Highlighted**
- 149 (Annual Statement of withholding taxes filed voluntarily)
- 165(2A) (Statement of withholding taxes filed after revision)

**Applications Section:**

| Applications   | Applications   | Applications  | Applications   | Applications  | Applications  | Applications |
|--|--|---|--|---|---|--------------|
| 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(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)                               |              |
| 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 MACHINERY)    | 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)     |              |
| 7C Application under Rule 13V of SRO 787(1)/2016 by builders for issuance of schedule of advance tax installments    | 159(1) / 150 (Application for reduced rate of withholding on Dividend)                                   | 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) / 150A (Application for reduced rate of withholding w/s 150A)                                     | 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) / 151 (Application for reduced rate of withholding on Profit on Debt)                             | 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) / 152 (Application for reduced rate of withholding on payments to Non-Resident)                   | 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) / 231B (Application for reduced rate of withholding on Transaction in Bank)              | 159(1) / 236A (Application for reduced rate of withholding on Transaction in Bank)                                 |   |   |              |

The bottom of the screen shows a Windows taskbar with various icons and the system clock indicating 4:25 AM on 10/12/2017.



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

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/

Form Fields:

- Task: 165(1) (Statement of withholding taxes filed voluntarily)
- Name: COVIDIEN PRIVATE LIMITED - PAKISTAN REPRESENTATIVE OFFICE
- Period: [ ] - [ ]
- Tax Year: [ ]
- Valid Upto: [ ]
- Due Date: [ ]
- Document Date: [ ]
- Transaction Date: [ ]
- Registration No: 2289880
- Submission Date: \*

Buttons: Edit, Save, Submit, Cancel, Print

Search Period Date Dialog:

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

Taskbar: Arqam Ash..., DATA (D:), misc, Google C..., Word 2013, Pulse Secure, Withholdi..., 4:26 AM 10/12/2017



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

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

Form Fields:

- 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: \*

Tabs: Data, Withholding Tax, Payment, Verification, Withholding Summary

Section: 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 |                  |                          |                | +      |

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



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



The screenshot displays the IRIS system interface for filing a monthly withholding statement. The browser window shows the URL: <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199>. The interface includes a sidebar with navigation links (Error Message, Settings, Sindh Revenue Board, Information System, fbr withholding statement) and a main content area displaying a list of withholding categories and their corresponding codes.

| Withholding Category  | 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) @1.5%   | 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 |



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

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/

| Schedule  | Code     | Description | Taxable Amount | Exemption Code | Tax Collectible / Deductible |
|---|----------|-------------|----------------|----------------|------------------------------|
| 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) @7.5%   | 64060031 |             |                |                |                              |
| Payment for Services u/s 153(1)(b) @8%  | 64060102 |             |                |                |                              |
| Payment for Services u/s 153(1)(b) @9%  | 64060104 |             |                |                |                              |
| Payment for Services u/s 153(1)(b) @10%   | 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 |             |                |                |                              |

Registration No.

Identification No.

Reference No.

Name

Transaction Date

Code

Description

Taxable Amount

Exemption Code

Description

Tax Collectible / Deductible

OK Cancel

Taskbar: Arqam Ash..., DATA (D:), misc, Google C..., Word 2013, Pulse Secure, Withholdi..., 4:28 AM 10/12/2017



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

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

**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 List Items:**

| 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 statement .....contd.

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/

| 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          | +      |

Taskbar: Arqam Ash..., DATA (D:), misc, Google C..., Word 2013, Pulse Secure, Withholdi..., 4:31 AM 10/12/2017



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

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: Windows, 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 (Information System) web application interface. The browser 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 content area shows a list of applications for withholding exemption certificates. The table has columns for Forms and Applications. The table is filtered to show 'Draft' status. The bottom of the screen shows a 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 MACHINERY)    | 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) / 150 (Application for reduced rate of withholding on Dividend)                                   | 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) / 150A (Application for reduced rate of withholding u/s 150A)                                     | 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) / 151 (Application for reduced rate of withholding on Profit on Debt)                             | 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 Millers / 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) / 152 (Application for reduced rate of withholding on payments to Non-Resident)                   | 159(1) / 231AA (Application for reduced rate of withholding on payments to Non-Resident)        | 159(1) / 236 (Application for reduced rate of withholding on payments to Non-Resident)                             | 159(1) / 236I (Application for reduced rate of withholding on payments to Non-Resident)                     | 159(1) / 236J (Application for reduced rate of withholding on payments to Non-Resident)   |



# 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 form is divided into sections: "Contents", "Data", "CC", "Attachment", and "Assignment". The "Contents" section is active, showing a letter addressed to "Dear Sir" regarding the "EXEMPTION CERTIFICATE UNDER SECTION 159 IN RESPECT OF ZERO RATING REGIME INTRODUCED FOR NON PROFIT ENTITIES". The letter text is as follows:

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.

The Windows taskbar at the bottom shows the system clock as 5:08 PM on 10/12/2017, and several open applications including "2. Registration pro....pdf", "Arqam Ash...", "Oct 12, 2017", "Renewal 2 ...", "Google C...", "Pulse Secure", "Document...", and "Untitled - ...".



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

*.....contd.*

PKR 1 PKR Tax Year 2015: FBR intro... Information System Settings 2017831181435412Incor...

Secure https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=390E2876124E636F5B4920836AB7E416

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

Edit Save Submit Cancel Print

Task 159(1) / 151 (Application for reduced rate of withholding on Profit on Debt) Transaction Date 10-Jan-2017

Name Registration No.

Period 01-Jan-2017 31-Dec-2017 Tax Year 2018 Valid Upto Due Date 10-Jan-2017 Document Date 13-Jan-2017 Submission Date: \* 2017-01-13 10:29:08.0

Contents Data CC Attachment Assignment

| 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 |

https://ii https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=8D39E6A039772AD5750C39F76070C17C&editModelId=390E2876124E636F5B4920836AB7E416#correspondenceTabs:tab204

2. Registration pro....pdf Show all

Arqam Ash... Oct 12, 2017 Renewal 2 ... Google C... Pulse Secure Document... Untitled - ... 5:06 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:

|        |  |             |          |             |                  |                         |
|--------|--|-------------|----------|-------------|------------------|-------------------------|
| Task   | 159(1) / 151 (Order to grant / refuse reduced rate of withholding on Profit on Debt) |             |          |             | Transaction Date | 11-Oct-2017             |
| Name   |  |             |          |             | Registration No. |                         |
| 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             |
|        |  |             |          |             | 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 on the right.



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



# Procedure on IRIS for registration of an NPO

.....contd.

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

Address bar: <https://iris.fbr.gov.pk/infosys/workflow/inboxWorkFlowView.xhtml>

Navigation: 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 |
|------|----------|-----------------|----------|-------------------|-----------------|------------|
|------|----------|-----------------|----------|-------------------|-----------------|------------|

Pages (1 of 1) record(s) found

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## Procedure on IRIS for registration of an NPO

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

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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

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

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# Procedure on IRIS for registration of an NPO

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|--------|--|---|-------------|----------|-------------|--------------------|-------------|
| 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

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# Procedure on IRIS for registration of an NPO

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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) | <a href="#">Annexure A -Application and Schedule .PDF</a>                                 |
| 1201 | Evidence with 2(36)(c) (Application for approval as Non-Profit Organization) | <a href="#">Annex B, E &amp; F (Trust Deed, Evaluation Report &amp; Certificates).PDF</a> |
| 1201 | Evidence with 2(36)(c) (Application for approval as Non-Profit Organization) | <a href="#">Annexure D-Trustees.PDF</a>   |
| 1201 | Evidence with 2(36)(c) (Application for approval as Non-Profit Organization) | <a href="#">BTB-1279-receiving-2017-06-17-1304-1.PDF</a>                                  |
| 1201 | Evidence with 2(36)(c) (Application for approval as Non-Profit Organization) | <a href="#">Annex C -Audited Financial Statements- 2016.PDF</a>                           |

1

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

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## 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

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|        |  |   |             |               |                    |                           |
|--------|--|---|-------------|---------------|--------------------|---------------------------|
| Task   | 2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization) |   |             |               | Transaction Date   | 09-Aug-2017               |
| Name   |  |   |             |               | Registration No.   |                           |
| Period | 01-Jul-2017  | - | 30-Jun-2018 | Tax Year 2018 | Valid Upto         |                           |
|        |  |   |             | 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.

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# THANK YOU