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

Islamabad, the 7th July, 2025.

Notification

(Income Tax)

S.R.O. 1212 (I)/2025.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by under sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may be sent for the consideration of the Federal Board of Revenue within seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received in respect of the said draft, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules, in the Second Schedule, after Part-II-Z, the following new Part-II-ZA shall be added, namely:-



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for Company



Electronic Return for Company

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date:	Submission Date:
Data Amortization	Depreciation Minimum Tax Option out of PTR Payment	Company Director	Attachment Attribute EN 📈
Property	Search Amount Code/Description		IMPORT PREVIOUS RETURN PREPARE PSID CALOUATE
- Receipts / Deductions			
Business	Description >	Cede	Total Amount Amount Exempt from Tax Amount Subject to Normal / Subject to Rixed / Final Tax Tax
Capital Assets	2		188
Other Sources	Income / (Loss) from Property	2000	
Foreign Sources / Agriculture Tax Chargeable / Payments	> Total Receipts from Property	2029	
	Rent Received or Receivable	2007	
	1/10th of amount not adjustable against Rent	2002	
	Forfeited Deposit under a Contract for Sale of Property	2003	
	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004	
	Unpaid Liabilities exceeding three Years	2005	
	Total Deductions from Property	2099	
	1/5th of Rent of Building for Repairs	2031	
	Insurance Premium	2032	
	Local Rate / Tax / Charge / Cess	2033	
	Ground Rent	2034	
	Profit on Capital borrowed for investment in Property	2035	
	Share in Rental Income Paid to HBFC / Banks	2036	
	Rent Collection Expenditure	2037	
	Legal Service Charges	2038	
	Amount claimed as Irrecoverable Rent	2039	
	Payment of Liabilities treated as Income	2097	
	Other Deductions against Rent	2098	

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

Net Import Finished Goods	3052	
Consumed	3069	
Domestic Raw Material / Components Consumed	3065	
Import Raw Material / Components Consumed	3066	
Stores / Spares Consumed	3067	
Fuel Consumed	3068	
Work in Process Consumed	3064	
Self-Manufactured Finished Goods Consumed	3063	
Domestic Finished Goods Consumed	3061	
Import Finished Goods Consumed	3062	
Direct Expenses	3089	
Salaries / Wages	3071	
Power	3073	
Gas	3074	
Repair / Maintenance	3077	
Insurance	3080	
Royalty	3081	
Other Direct Expenses	3083	
Accounting Amortization	3087	
Accounting Depreciation	3088	
Closing Stock	3099	
Domestic Raw Material / Components Closing Balance	3095	
Import Raw Material / Components Closing Balance	3096	
Stores / Spares Closing Balance	3097	
Fuel Closing Balance	3098	
Work in Process Closing Balance	3094	
Self-Manufactured Finished Goods Closing Balance	3093	
Domestic Finished Goods Closing Balance	3091	
Import Finished Goods Closing Balance	3092	
Gross Profit / (Loss)	3100	

Property >	Search Amount Code/Description Q			IMPORT PREVIOUS	S RETURN PREPARE PSID	CALCULATE
Business >	Description	Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	
Manufacturing / Trading Items				/ Subject to Fixed / Final Tax	Tax	
Other Revenues						
Management, Administrative, Selling Financial Expenses	Other Revenues	3129				
Inadmissible / Admissible reductions	Fee for Technical / Professional Services	3101				
Adjustments	Fee for Other Services	3102				
Business Assets / Equity / Liabilities	Profit on Debt	3106				
Transactions > PKR 50 Million with	Royalty	3107				
on-Residents Associates	License / Franchise Fee	3108				
Capital Assets	Accounting Gain on Sale of Intangibles	3115				
Other Sources >	Accounting Gain on Sale of Assets	3116				
oreign Sources / Agriculture	Others	3128				
ax Chargeable / Payments >	Gain by builder/developer in excess of 10 times of tax liability under Ru of Eleventh Schedule	ile 6 3123				

				-
Property >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSIL	CALCULAT
Business >	Education of the	and a second	A second state of the seco	
Manufacturing / Trading Items	Description	Code Total Amount	Amount Exempt from Tax Amount Subject to Normal / Subject to Fixed / Final Tax	
Other Revenues			Tax	
Management, Administrative, Selling Financial Expenses	Management, Administrative, Selling & Financial Expenses	3199		
Inadmissible / Admissible eductions	Rent	3151		
	Rates / Taxes / Cess	3152		
Adjustments Business Assets / Equity / Liabilities	Salaries / Wages / Perquisites / Benefits	3154		
Transactions > PKR 50 Million with	Traveling / Conveyance / Vehicles Running / Maintenance	3155		
on-Residents Associates	Electricity / Water / Gas	3158		
apital Assets >	Communication	3162		
ther Sources >	Repair / Maintenance	3165		
oreign Sources / Agriculture >	Stationery / Printing / Photocopies / Office Supplies	3166		
ax Chargeable / Payments >	Advertisement / Publicity / Promotion	3168		
	Insurance	3170		
	Professional Charges	3171		
	Profit on Debt (Financial Charges / Markup / Interest)	3172		
	Donation / Charity	3174		
	Brokerage / Commission	3178		
	Other Indirect Expenses	3180		
	Directors Fee	3183		
	Workers Profit Participation Fund	3185		
	Provision for Doubtful / Bad Debts	3191		
	Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192		
	Provision for Diminution in Value of Investment	3193		
	Irrecoverable Debts Written off	3186		
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187		
	Accounting (Loss) on Sale of Intangibles	3195		
	Contribution to an Approved gratuity fund / Pension Fund / Superannuat Fund	on 319501		
	Accounting (Loss) on Sale of Assets	3196		
	Accounting Amortization	3197		
	Accounting Depreciation	3198		
	Accounting Profit / (Loss)	3200		

Date Amortization De	preciation Minimum Tax Option out of PTR Payment Cor	npany Director Attachment Attribute	EN A
Property >	Search Amount Code/Description Q	IMPORT PREVIOUS RETURN PREPARE PS	D CALCULATE
Business >	Management of the second se		_
- Manufacturing / Trading Items	Description	Code Total Amount Amount Exempt from Tax Amount Subject to Norma / Subject to Fixed / Final Tax Tax	
- Other Revenues	E.		
 Management, Administrative, Selling Financial Expenses 	Inadmissible Deductions	3239	
Inadmissible / Admissible	Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
eductions - Adjustments	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
Business Assets / Equity / Liabilities	Add Backs Provision for Diminution in Value of Investment	3203	
Transactions > PKR 50 Million with on-Residents Associates	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204	
	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205	
apital Assets >	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206	
ther Sources >	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207	
ax Chargeable / Payments	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208	
	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209	
	Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	320901	
	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210	
	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211	
	Add Backs u/s 21(h) Personal Expenditure	3212	
	Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213	
	Add Backs u/s/21(I) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215	
	Add Backs u/s 21(la) Expenditure under a single Account head exceeding	3228	
	prescribed amount not paid through digital mode		
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216	
	Add Backs u/s 21(n) Capital Expenditure	3217	
	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
	Add Backs $u/s34(5)$ Liabilities allowed Previously as deduction not Paid within three Years	3219	
	Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, &Welfare Institutions	3221	
	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220	
	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224	
	Add Backs Tax Gain on Sale of Intangibles	3225	
	Add Backs Tax Gain on Sale of Assets	3226	
	Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902	
	Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903	
	Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system	322905	
	Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of	322901	
	Passenger transport vehicle exceeding 2.5 Million Rupees Add backs u/s 21(ca) Commission in excess of 0.2% of gross amount of		
	supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act	3227	
	Deduction on profit on debit inadmissible u/s 106A	322904	
	Add Backs Pre-Commencement Expenditure / Deferred Cost 7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act,	3230 3231	
	1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231	
	Other Inadmissible Deductions	3234	
	Add Backs Accounting (Loss) on Sale of Intangibles	3235	
	Add Backs Accounting (Loss) on Sale of Assets	3236	
	Add Backs Accounting Amortization	3237	
	Add Backs Accounting Depreciation	3238	
	Admissible Deductions	3259	
	Accounting Gain on Sale of Intangibles	3245	
	Accounting Gain on Sale of Assets	3246	
	Tax Amortization for Current Year Tax Depreciation / Initial Allowance for Current Year	3247	
	Pre-Commencement Expenditure / Deferred Cost	3248 3250	
	Other Admissible Deductions	3250	
	Tax (Loss) on Sale of Intangibles	3255	
	Tax (Loss) on Sale of Assets	3256	
	Unabsorbed Tax Amortization for Previous Years	3257	
	Unabsorbed Tax Depreciation for Previous Years	3258	

roperty >	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCU
usiness >	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final	Amount Subject to Normal Tax	
Manufacturing / Trading Items				Tax		
Management, Administrative, Selling inancial Expenses	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
nadmissible / Admissible ductions	Unadjusted (Loss) from Business for 2020	327020				
djustments	Unadjusted (Loss) from Business for 2021	327021				
usiness Assets / Equity / Liabilities	Unadjusted (Loss) from Business for 2022	327022				
ransactions > PKR 50 Million with	Unadjusted (Loss) from Business for 2023	327023				
n-Residents Associates	Unadjusted (Loss) from Business for 2024	327024				
pital Assets >						
er Sources >						
reign Sources / Agriculture >						
ax Chargeable / Payments >						

Year 2025 114(1) (Return of	Income filed voluntarily for complete year)		Θ			🖺 Save	Submit	🔒 Print	Close	e
Data Amortization Depr	reciation Minimum Tax Option out of PT	R Payment	Company Director	Attachment	Attribute				EN	4
Property >	Search Amount Code/Description	Q				IMPORT PREV	NOUS RETURN	PREPARE PSI	CALCU	ATE
tusiness	Description			Code		Ато	unt	-		
Manufacturing / Trading Items										
Other Revenues	Total Assets			3349						
Management, Administrative, Selling Financial Expenses	Land			3301						
Inadmissible / Admissible eductions	Building (all types)			3302						
Adjustments	Plant / Machinery / Equipment / Furniture (includ	ing fittings)		3303						
Business Assets / Equity / Liabilities	Motor Vehicle			3304						
Transactions > PKR 50 Million with	Intangible			3305						
on-Residents Associates	Pre-Commencement Expenditure			3306						
Capital Assets >	Capital Work in Progress			3308						
ther Sources >	Long Term Investments			3311						
oreign Sources / Agriculture	Advances / Deposits / Prepayments			3312						
ax Chargeable / Payments >	Trade Debtors / Receivables			3313						
	Inventories			3314						
	Stocks / Stores / Spares			3315						
	Short Term Investments			3316						
	Short Term Advances / Deposits / Prepayments			3317						

Current Portion of Long Term Investments	3318
Cash / Cash Equivalents	3319
Other Assets	3348
Total Equity / Liabilities	3399
Authorized Capital	3351
Issued, Subscribed & Paid up capital	3352
Share Deposit Money	3353
Capital Reserves	3361
Revenue Reserves	3362
Funds	3363
Accumulated Profits	3364
Revaluation Surplus	3365
Long Term Borrowings / Debt / Loan	3371
Liabilities against Assets subject to Finance Lease	3372
Deferred Liabilities	3373
Provisions / Contingencies	3374
Short Term Borrowings / Debt / Loan	3381
Current Portion of Long Term Liabilities	3382
Advances / Deposits / Accrued Expenses	3383
Trade Creditors / Payables	3384
Other Liabilities	3398

operty >			
	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID CALCUL
siness >	Description	Code Receipts	Payments
lanufacturing / Trading Items			
ther Revenues	Total Value of Revenue Transactions with Non-Resident associates	3849	
anagement, Administrative, Selling nancial Expenses	Raw Material / Components	3801	
admissible / Admissible	Finished Goods	3802	
uctions	Stock in Trade	3803	
ljustments Isiness Assets / Equity / Liabilities	Others	3804	
ansactions > PKR 50 Million with	Rent	3805	
Residents Associates	Royalty / License Fee / Franchise Fee	3806	
ital Assets >	Intangibles	3807	
er Sources >	Fee for Managerial / Financial / Administrative / Marketing / Training	3808	
eign Sources / Agriculture	Services Fee for Engineering / Technical / Construction Services	3809	
Chargeable / Payments >	Fee for Research / Development Services	3810	
	Commission	3811	
	Profit on Debt (Financial Charges / Markup / Interest)	3812	
	Dividend (Common / Preferred Stock / Deemed Dividend)	3813	
	Insurance Premium	3814	
	Guarantees	3815	
	Others (including Derivatives)	3816	
	Expenses Reimbursement at cost	3817	
	Total Value of Capital Transactions with Non-Resident associates	3899	
	Internet Panelon Loss Oppring Palanas		
	Interest Bearing Loan Opening Balance	3851	
	Interest Bearing Loan Closing Balance	3852	
	Interest Free Loan Opening Balance	3853	
	Interest Free Loan Closing Balance	3854	
	Investments	3855	
	Property of Capital Nature	3856	
	Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)	3891	
	Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)	3892	
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)	3893	
	Number of Associates having dealings with	3894	

Property	>	Search Amount Code/Description	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCUL
Business	>	Search Amount Code/Description	4			IMPORT PREVIOUS	PREPARE PSID	CALCOL
Capital Assets	>	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
– Long Term								
- Short Term		Consideration Received on Disposal of Capital Asse	ts Held Long Term	4009				
- Adjustments	_	Consideration Received on Disposal of Securities he	eld Long Term	4006				
Other Sources	>	Cost of Acquisition of Capital Assets Held Long Ter Expenses	m including Ancillary	4019				
Foreign Sources / Agriculture	>	Cost of Acquisition of Securities including Ancillary	Expenses held Long	4016				
Tax Chargeable / Payments	>	Term						
	-	Net Gain / (Loss) on Capital Assets Held Long Term		4020				
		Net Gain / (Loss) on Securities held long term		4017				

Property	>	Search Amount Code/Description Q			IMPORT PREVIOUS F	RETURN PREPARE PSID	CALCULA
Business	>						
Capital Assets	>	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
- Long Term	-				1.57		
- Short Term		Consideration Received on Disposal of Securities held Short Term	4026				
- Adjustments	_	Consideration of Capital Assets held Short Term	4029				
Other Sources	>	Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039				
Foreign Sources / Agriculture	>	Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036				
Tax Chargeable / Payments	,	Net Gain / (Loss) on Capital Assets held Short Term	4040				
		Net Gain / (Loss) on Securities held Short Term	4037				



Property	>	Search Amount Code/Description	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULAT
Business	>						Contraction of the local division of the loc	
Capital Assets	>	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
- Long Term		4						
- Short Term		Unadjusted (Loss) from Capital Assets for 2020		409920				
Adjustments		Unadjusted (Loss) from Capital Assets for 2021		409921				
Other Sources	>	Unadjusted (Loss) from Capital Assets for 2022		409922				
Foreign Sources / Agriculture	>	Unadjusted (Loss) from Capital Assets for 2023		409923				
Tax Chargeable / Payments	,							

Property Business	> >	Search Amount Code/Description	9			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULA
Capital Assets	>	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
Other Sources - Receipts / Deductions	,	Income / (Loss) from Other Sources		5000				
Foreign Sources / Agriculture	>	Receipts from Other Sources		5029				
Tax Chargeable / Payments	,	Royalty		5002				
		Ground Rent		5004				
		Rent from sub lease of Land or Building		5005				
		Rent from lease of Building with Plant and Machinery		5006				
		Loan, Advance, Deposit or Gift received in Cash		5016				
		Other Receipts		5028				
		Deductions from Other Sources		5089				
		Other Deductions		5088				

							EN
operty	Search Amount Code/Deacription	Q			IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULAT
apital Assets her Sources	> Description		Code	Total Amount	Amount Exempt from Tax Amount / Subject to Fixed / Final Tax	Subject to Normal Tax	
reign Sources / Agriculture	Foreign Property Income / (Loss)		6029				
Foreign Sources	Foreign Property Income / (Loss)		6021				
griculture	Foreign Property Income / (Loss)		6022				
Chargeable / Payments	> Foreign Property Income / (Loss)		6023				
	Foreign Property Income / (Loss)		6024				
	Foreign Business Income / (Loss)		6039				
	Foreign Business Income / (Loss)		6031				
	Foreign Business Income / (Loss)		6032				
	Foreign Business Income / (Loss)		6033				
	Foreign Business Income / (Loss)		6034				
	Foreign Capital Gains / (Loss)		6049				
	Foreign Capital Gains / (Loss)		6041				
	Foreign Capital Gains / (Loss)		6042				
	Foreign Capital Gains / (Loss)		6043				
	Foreign Capital Gains / (Loss)		6044				
	Foreign Other Sources Income / (Loss)		6059				
	Foreign Other Sources Income / (Loss)		6051				
	Foreign Other Sources Income / (Loss)		6052				
	Foreign Other Sources Income / (Loss)		6053				
	Foreign Other Sources Income / (Loss)		6054				

Property	>	Search Amount Code/Description	Q				IMPORT PREVIOUS RETURN	PREPARE PSID	CALCU
Business Capital Assets Other Sources	>	Description		Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province	
oreign Sources / Agriculture Foreign Sources	•	Agriculture Income		ō100				-	(+)
griculture Chargeable / Payments	>								

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Property	`	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	N PREPARE PSID CALCULATE
Business	>						
Capital Assets	>	Description		Code	Total	Inadmissible	Admissible
ther Sources	,						
oreign Sources / Agriculture	,	Deductible Allowances		9009			
		Workers Welfare Fund u/s 60A		9002			
ax Chargeable / Payments	>	Workers Profit Participation Fund u/s 60B		9003			
Deductible Allowances				144			
Tax Credits							
Capital Assets							
Adjustable Tax							
Final Tax							
Minimum Tax							
- Adjustable Tax - Final Tax - Minimum Tax							

Property	Search Amount Code/Description Q			IMPORT PREVIOUS RETUR	N PREPARE PSID	CALCULATE
usiness		1.1		C.880	-	
apital Assets	Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	
ther Sources	(month)					
oreign Sources / Agriculture	Tax Credits	9329				
	Tax Credit for Charitable Donations u/s 61	9311				
	Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
Deductible Allowances	Tax credit u/s 64D for POS machine	9332				
Tax Credits	BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
Capital Assets	BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
Adjustable Tax	Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318				
Final Tax	Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901				
Minimum Tax	Tax Credit for Investment in Plant and Machinery by Existing Company u/s					
Computations	65E	9319				
	Investment Tax Credit for Specified industrial undertaking u/s 65G	931902				
	Tax credit u/s 65G specified Industrial Undertakings	931903				
	Tax Credit u/s 103	9320				
	Tax credit for Charitable Organizations u/s 100C	9323				
	Tax Credit for Charitable Donations $\ensuremath{\mathrm{u}}\xspace/s a$ sectiate	9331				
	Tax Credits for share in Tax deducted / collected from AOP	9326				

Property	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID CALCUL
Business	>	(Press)		2.6	and a substance		414.0
Capital Assets	>	Description		Code	Cost / Declared Value	Fair Marke	t Value
Other Sources	>						
oreign Sources / Agriculture	>	Agriculture Property excluding Farmhouse		7100			+
	-	Farmhouse		7101			+
Fax Chargeable / Payments	>	Residential Property		7102			+
Deductible Allowances		Commercial Property		7103			+
Tax Credits	_	Industrial Property		7104			+
Capital Assets		Any other immovable capital asset		7105			+
Adjustable Tax		Total Value of capital assets		7106			
Final Tax							
Minimum Tax		Total value of capital assets taxable under section 7E		7107		0	0
- Computations		Deemed Income under section 7E		7108			

operty >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSI	D DALCULAT
siness >			and the second s	
pital Assets >	Description	Code Receipts / Value	Tax Collected / Deducted Tax Chargeable	
ner Sources >	Language			
eign Sources / Agriculture	Adjustable Tax	640000		
Chargeable / Payments	Import u/s 148 @1%	64010002		
	Import u/s 148 @2%	64010004		
ductible Allowances	Import u/s 148 @3%	64010006		
pital Assets	Import u/s 148 @4%	64010008		
ljustable Tax	Import u/s 148 @4.5%	64010009		
nal Tax	Import u/s 148 @5.5%	64010011		
nimum Tax	Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001		(+)
mputations	Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%	64040002		+
	Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040003		+
	Profit on Debt u/s 151 (1)(d) from Others @15%	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) - being Manufacturer	64050019		
	Payment for Goods u/s 153(1)(a) @0.25%	64060032		
	Payment for Goods u/s 153(1)(a) @1%	64060002		
	Payment for Goods u/s 153(1)(a) @1.5%	64060003		
	Payment for Goods u/s 153(1)(a) @2%	64060004		
	Payment for Goods u/s 153(1)(a) @5%	64060034		
	Payment for Services u/s 153(1)(b) (08% u/c (42) of Part IV of Second Schedule	64060116		
	Receipts from Contracts u/s 153(1)(c) @7%	64060214		
	Rent of Immoveable Property u/s 155	64080001		+
	Advance tax on cash withdrawal u/s 231AB	64100101		+
	Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) – on value of vehicle	64100301		•
	Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle	64100302		+
	Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303		+
	Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306		+
	Motor Vehicle Leasing u/s 231B(1A)	64100304		+
	Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310		+
	Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308		
	Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322		+
	Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309		+
	Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle	64100323		+
	Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle	64100324		
	Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle	64100325		+
	Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle	64100326		+

Number410051Manuscher410051Manuscher410071	Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle	64100314	+
	Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle	64100315	+
AdditionAdditionResultsAdditionAdditi	Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) – on value of vehicle	64100317	+
art whice I Advances 600000 I Advances 6100000 I Advances 610000 I Advances 610000 I Advances 610000 I Advances	Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle	64100316	+
	Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle	64100318	+
at while 4400021 1 Mindeling Mindeling Fee Wit 2018(1) (1001c to 2000c) - on while 4400001 1 Mindeling Mindeling Fee Wit 2018(1) (1001c to 2000c) - on while 4400001 1 Mindeling Mindeling Mindeling Fee Wit 2018(1) (1001c to 2000c) - on while 4400001 1 Mindeling Mindeling Mindeling Securities Leading Vita 2000c) 4400001 1 Mindeling Mindeling Securities Leading Vita 2000c) 4410000 1 Disconting Mindeling Mindeling Obscienties Leading Vita 2000c) 4410000 1 Disconting Mindeling Mindeling Obscienties Vita 2000c) 4410000 1 Disconting Mindeling Vita 2000c) 4410000 1 Disconting Mindeling Vita 2000c) 44100000 1 </td <td>Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle</td> <td>64100319</td> <td>+</td>	Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle	64100319	+
al value 4100000 Markabe 41000000 1 Markabe 41000000 1 Markabe 610000000 1 Markabe 610000000 1 Markabe 610000000 1 Markabe 6100000000 1 Markabe 6100000000 1 Markabe 610000000 1 Markabe 6100000000 1 Markabe 610000000 1 Markabe 610000000 1 Markabe 61000000 1 Markabe 61000000 1 Markabe 61000000 1 Markabe 61000000 1 Markabe 61000000000000 1 Markabe 61000000000000000000000000000000000000		64100320	+
at whice • • • • • • • • • • • • • • • • • • •	Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle	64100321	+
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while while <td< td=""><td></td><td>64100312</td><td>*</td></td<>		64100312	*
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Prepaid Telephone Card w/s 236(1)(b) 6415000 1 Phone Unit w/s 236(1)(c) 6415000 1 Internet Bill w/s 236(1)(c) 6415000 1 Prepaid Internet Card w/s 236(1)(c) 6415000 1 Purchase by Auction w/s 236A (including renewal of license) 6415000 1 Sale / Transfer of Immovable Property w/s 236C 6415000 1 Tax Deducted w/s 236(C) where property wurchased & and within Tax Year 6415000 1 Functions / Catherings Charges w/s 236CB (ATL © 10% / Non-ATL © 20%) 6415000 1 Functions / Catherings Charges w/s 236CB (ATL © 10% / Non-ATL © 20%) 6415000 1 Purchase of other commodable Sty Distributors / Dealers / Wholesalers w/s 236G 6415000 1 Purchase of Ferlizer by Distributors / Dealers / Wholesalers w/s 236G 6415000 1 Purchase of pretizer by Distributors / Dealers / Wholesalers w/s 236G 6415000 1 Auchanes w/s 236L - Others 6415000 1 1 Purchase of Pretizer by Distributors / Dealers / Wholesalers w/s 236G 6415000 1 1 Auchanes tar on movalue preparty w/s 236K 64151001 1 1 </td <td>Telephone Bill u/s 236(1)(a)</td> <td>64150001</td> <td>+</td>	Telephone Bill u/s 236(1)(a)	64150001	+
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Advance tax on insurance premium u/s 236U64151902Adjustments under 236A for Builders/Developers64310010Adjustments under 236K for Builders/Developers64310011Advance tax on On-Money u/s 231B(2A)64010033Export Proceeds u/s 147 (6C) @1%64010037Life insurance premium u/s 236U64151903Persons remitting amount abroad through credit / debits / prepaid cards64151905	Purchase / Transfer of Immovable Property u/s 236K	64151101	
Adjustments under 236A for Builders/Developers 64310010 Adjustments under 236K for Builders/Developers 64310011 Advance tax on On-Money u/s 231B(ZA) 64010033 Export Proceeds u/s 147 (6C) @1% 64010037 Life insurance premium u/s 236U 64151903 Persons remitting amount abroad through credit / debits / prepaid cards 64151905	Education related expenses remitted abroad u/s 236R	64151701	
Adjustments under 236K for Builders/Developers 64310011 Advance tax on On-Money u/s 231B(2A) 64010033 Export Proceeds u/s 147 (6C) @1% 64010037 Life insurance premium u/s 236U 64151903 Persons remitting amount abroad through credit / debits / prepaid cards 64151905	Advance tax on insurance premium u/s 236U	64151902	
Advance tax on On-Money u/s 231B(ZA) 64010033 Export Proceeds u/s 147 (6C) @1% 64010037 Life insurance premium u/s 236U 64151903 Persons remitting amount abroad through credit / debits / prepaid cards 64151905	Adjustments under 236A for Builders/Developers	64310010	
Export Proceeds u/s 147 (6C) @1% 64010037 Life insurance premium u/s 236U 64151903 Persons remitting amount abroad through credit / debits / prepaid cards 64151905	Adjustments under 236K for Builders/Developers	64310011	
Life insurance premium u/s 236U 64151903 Persons remitting amount abroad through credit / debits / prepaid cards 04151905 u/s 236Y 64151905	Advance tax on On-Money u/s 231B(2A)	64010033	
Persons remitting amount abroad through credit / debits / prepaid cards 64151905. u/s 236Y	Export Proceeds u/s 147 (6C) @1%	64010037	
u/s 236Y	Life insurance premium u/s 236U	64151903	
Advance tax on foreign domestic workers u/s 231C 64151907		64151905	
	Advance tax on foreign domestic workers u/s 231C	64151907	

Property >	Second America Cade Day statist			IMPORT PREVIOUS RETURN	PREPARE PSID	CALCUL
Business >	Search Amount Code/Description Q			IMPORT FREVIOUS RETURN	FREPARE PSID	GALCOL
Capital Assets >	Description	Code	Receipts / Value T	ax Collected / Deducted Ta	x Chargeable	
ther Sources >						
oreign Sources / Agriculture >	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001	0	0	0	
ax Chargeable / Payments >	Payable u/s 101A @ 10%	64010041				
and the second second second	Payable u/s 101A @ 20%	64010042				
Deductible Allowances Tax Credits	Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050				
Capital Assets	Dividend u/s 150 @0%	64330066				
Adjustable Tax	Dividend u/s 150 @35%	64330067				
Final Tax	Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054				
Minimum Tax	Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055				
Computations	Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056				
	Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 10%	64330061				
	Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062				
	Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 25%	64330063				
	Dividend u/s 150 @7.5%	64030052				
	Dividend u/s 150 @15%	64030055				
	If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(1DB)	64030091				
	If return on investment is not exceeding 1 million on sukukh u/s 5AA \circledast 10% u/s 151(1A), u/s 152(1DB)	64030092				
	Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090				
	In case the sukuk-holder is company u/s 5AA	64030098				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
	Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040057				
	Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058				
	Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040051				
	Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%(amount not exceeding 5 million)	64040052				
	Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040053				
	Profit on Debt u/s 151 (1)(d) from Others @15%	64040054				
	Payment for Goods u/s 153(1)(a) @9% • for Toll manufacturers.	64060068				
	Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
	Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) \circledast 10%, Part II, 2nd Schedule	64050096			[+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				
	Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%	64050100				
	Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151				
	Sale Proceeds of Goods to Exporter u/s 154(3)	64070152				
	Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153				
	Contract Payments to Indirect Exporter u/s 154(3B).	64070154				
	Export Proceeds u/s 154(3C)	64070155				
	Prize on Prize Bond u/s 156	64090051				
	Winnings from Crossword Puzzle u/s 156	64090052				

innings from Lottery u/s 156	64090054			
innings from Quiz u/s 156	64090055			
innings from Sale Promotion u/s 156	64090056			
mmission / Discount on Petroleum Products u/s 156A @12%	64090151			
tributable income from controlled foreign company u/s 109A @ 15%	64120031			
ase of rights to collect tolls u/s 236A(3)	64150102			
onus shares issued by companies u/s 236Z	64151351			
dvance tax u/s 236C for Investment by Non-Resident	64330053			
dvance tax u/s 236K for Non-Resident Transferee	64151952			
apital Gains on Immovable Property u/s 37(1A)	64220050	0	0	D
apital Gains on Immovable Property u/s 37(1A) where holding period does t exceed 1 year	64220058			(+)
apital Gains on Immovable Property u/s 37(1A) where holding period ceeds 1 year but does not exceed 2 years	64220059			(<u>+</u>)
apital Gains on Immovable Property u/s 37(1A) where holding period ceeds 2 years but does not exceed 3 years	64330058			(+)
apital Gains on Immovable Property u/s 37(1A) where holding period ceeds 3 years but does not exceed 4 years	64330059			(+)
apital Gains on Immovable Property u/s 37(1A) where holding period ceeds 4 years but does not exceed 5 years	64220060			Ŧ
apital Gains on Immovable Property u/s 37(1A) where holding period ceeds 5 years but does not exceed 6 years	64330064			(+)
apital Gains on Immovable Property u/s 37(1A) where holding period ceeds 6 years	64330065			+
apital Gains on Securities u/s 37A @0% (where security was acquired prior July 01,2013) apital Gains on Securities u/s 37A @2.5%	64220151			
	64220152			
apital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153			
apital Gains on Securities U/s 37A @7.5%	64220157			
apital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s /A @10%	64220158			
apital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For ock funds) u/s 37A apital Gains on Securities / Mutual Funds / Collective Schemes / REIT	64220161			
phar Gains on Securities / Mitual Funds / Conective Schernes / Ref / ther than stock funds) u/s 37A apital Gains on Securities u/s 37A @12.5% (where securities acquired	64220159			
itween July 01, 2013 to June 30,2022) apital Gains on Securities u/s 37A @15%	64220155			
apital Gains on Securities u/s 37A @ corporate tax rate	64220156			
	64220199			
apital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259			
ertaining to pervious years u/s 39(4A)	64230052			
eceipts from Shipping Business of a Non-Resident Person u/s 7	64310065			
cceipts from Shipping Business of a resident person u/s 7A come derived from sources outside Pakistan by Pakistan Cricket Board c (38), Part II, 2nd Schedule @ 4%	64310055 64310064			
c (36), Part II, 2nd Schedule @ 4% come from projects u/s 100D @ 20%	64310067			
ix ori business income of builders u/s 7C (advance tax installments paid ider Rule 13S)	64310072			
ix Liability u/s 100D Read with Rule 10 of Eleventh Schedule for uilders/Developers	64310066			+
ix on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton nning and oil milling activity only)	64330060			
ix on business income of developers u/s 7D (advance tax installments iid under Rule 13S)	64310073			
irplus funds of NPO u/s 100C(1A)	64030093			
port of IT/ITeS Services u/s 154A @ 0.25%	64060290			
port of services u/s 154A @1%	64060285			
ix deduction on payments to persons engaged in international money ansfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st hedule @ 10%.	64210057			
x deduction on payment to persons to card network company/payment teway or any other persons/interbank financial telecommunication rrices u/s 152(10D) / Division IV, Part I, 1st Schedule @ 10%	64210058			

operty >	Search Amount Code/Description Q			IMPORT PREVIOUS RE	ETURN PREPARE PSID	CALCULATE
siness >						-
pital Assets >	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	
her Sources >						
reign Sources / Agriculture >	Import u/s 148 @1%	64010052				
	Import u/s 148 @2%	64010054				
Chargeable / Payments >	Import u/s 148 @3.5%	64010084				
eductible Allowances	Import u/s 148 @4%	64010058				
ax Credits	Import u/s 148 @5.5%	64010061				
apital Assets	Import u/s 148 @6%	64010062				
djustable Tax	No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ F					
inal Tax	930	arready/				
linimum Tax	No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs 100	64120046				
omputations	No, of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ R 970	Rs. 64120048				
	No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045				
	No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087				
	No. of imported mobile phones under CBU category u/s 148 exceeding 500§ @ Rs. 11500	64120088				
	No. of imported mobile phones under CKD/SKD category u/s 148 excee 350\$ up to 500\$ @ Rs. 3000	eding 64120049				
	No. of imported mobile phones under CKD/SKD category u/s 148 excee 500\$ @ Rs. 5200	ding 64120050				
	Payment for Contracts for Construction, Assembly or Installation to a N Resident u/s $152(1A)(a)$ / Division II, Part III, 1st Schedule	on- 64050052				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Divil, Part III, 1st Schedule	ision 64050053				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Divis II, Part III, 1st Schedule	sion 64050054				
	Tax Deductible from Non-Residents on Capital Gains on Disposal of Det Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(1DA) /Division II, Part III,1st Schedule	ot 64050050				
	Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III, Tst Schedule	64060061				
	Payment for Goods u/s 153(1)(a) @9% - for Toll manufacturers.	64060068				
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Divis	sion 64050056				

Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095	
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210	
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009	
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098	
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012	
Payment for Goods u/s 153(1)(a) @0.5%	64060051	
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013	
Payment for Goods u/s 153(1)(a) @1%	64060052	
Payment for Goods u/s 153(1)(a) @1.5%	64060053	
Payment for Goods u/s 153(1)(a) @2%	64060054	
Payment for Goods u/s 153(1)(a) @5%	64060060	
Payment for Goods u/s 153(1)(a) @0.25%	64060082	
Payment for Services u/s 153(1)(b) @0.5%	64060151	
Payment for Services u/s 153(1)(b) @1%	64060152	
Payment for Services u/s 153(1)(b) @1.5%	64060153	
Payment for Specified Services u/s 153(1)(b) @4%	64060158	
Payment for Services u/s 153(1)(b) @9%	64060168	
Receipts from Contracts u/s 153(1)(c) @7%	64060264	
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211	
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265	
Fee for Export related Services u/s 153(2) @1%	64060352	
Export Proceeds u/s 154(1) @1%	64070054	
Brokerage / Commission u/s 233 @5%	64120060	
Brokerage / Commission u/s 233 @8%	64120066	
Brokerage / Commission u/s 233 @10%	64120070	
Brokerage / Commission u/s 233 @12%	64120074	
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051	
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053	
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507	
Foreign produced TV play (single episode) u/s 236CA (2)	64150509	
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA $\left(3\right)$	64150510	

perty	> Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID CALCULATE
iness	>		
ital Assets	> Description	Code Total Amount	Amount Exempt from Tax Amount Subject to Normal / Subject to Fixed / Final Tax Tax
er Sources	3		194
eign Sources / Agriculture	Income / (Loss) from Property	2000	
Chargeable / Payments	Income / (Loss) from Business	3000	
ductible Allowances	Gains / (Loss) from Capital Assets	4000	
Credits	Income / (Loss) from Other Sources	5000	
ustable Tax	Foreign Income		
al Tax		6000	
imum Tax	Agriculture Income	6100	
nputations	Total Income	9000	
	Deductible Allowances	9009	
	Share of Partner Company in Income of AOP	9011	
	Taxable Income	9100	
	Tax Chargeable	9200	
	Normal Income Tax	920000	
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax		
		920100	
	WWF	920900	
	Tax Reductions	9309	
	Tax Credits	9329	
	Tax for Banking Company under Rule (6C) of 7th Schedule @ 49%	923147	
	Tax for Banking Company under Rule (6C) of 7th Schedule @ 55%	923148	
	Tax for Banking Company under Rule (7D) of 7th Schedule @ 20%	923149	
	Tax for Banking Company under Rule (7E) of 7th Schedule @ 20%	923145	
	Tax for Banking Company under Rule (7F) of 7th Schedule @ 20% Turnover / Tax Chargeable u/s 113 @1%	923146 923151	
	Turnover/Tax on Income of Cotton Ginners	9012	
	Turnover / Tax Chargeable u/s 113 @0.25%	923152	
	Turnover / Tax Chargeable u/s 113 @0.75%	923168	
	Turnover / Tax Chargeable u/s 113 @ 1.25%	923161	
	Accounting Profit / Tax Chargeable u/s 113C @17%	923173	
	Difference of Minimum Tax Chargeable u/s 113	923194	
	Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183	
	Tax on High Earning Persons u/s 4C	9231822	
	Difference of Alternate Corporate Tax u/s 113C	923197	
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)		
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923189	
		923198	
	Difference of Minimum Tax Chargeable	923201	
	Refund Adjustment of Other Year(s) against Demand of this Year	92101	0 0
	Adjustment of Alternate Corporate Tax Paid u/s 113C in earlier Year(s)	923196	
	Turnover / Tax Chargeable u/s 113 @ 0.5%	923195	
	Withholding Income Tax	9201	0
	Advance Income Tax	9202	
	Advance Income Tax u/s 147(5C)	92026	
	Advance Tax Paid under 147 for Builders/Developers (100D)	92025	
	Advance Income Tax u/s 147A		
		92022	
	Admitted Income Tax	9203	
	Demanded Income Tax	9204	
	Advance Income Tax u/s 147(5B)	92021	
	Refundable Income Tax	9210	

Search Amount Code/Description	Q				IMPORT PREVIOUS RETURN CALGULAT
escription	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
tangible	3305				+
xpenditure providing Long Term Advantage / Benefit	330516				
re-Commencement Expenditure	3306				
ntangibles with unascertainable useful life @4%	3307				

reciation										
Search Amount Code/Description		٩						IMP	ORT PREVIOUS RETURN	CALCULATE
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
epreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore Installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	
Minimum	1 Тах								

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Search Amount Code/Description	٩					IMPORT PREVIOU	S RETURN DALDULATE
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3.5%	64010084						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @6%	64010062						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098						
Fee for advertisement services to a Non resident u/s 152(1AAA)	64050056						
Payment for Goods u/s 153(1)(a) @2%	64060054						
Payment for Goods u/s 153(1)(a) @5%	64060060						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A) (b) / Division II, Part III, 1st Schedule	64050095						
Payment for Services u/s 153(1)(b) @0.5%.	64060151						
Payment for Services u/s 153(1)(b) @1%	64060152						
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210						
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013						
Payments for Contracts to a PE of a Non resident u/s 152(2A)(c)	64050012						
Payments for Goods to a PE of a Non resident u/s 152(2A)(a)	64050009						
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III,1st Schedule	64060061						
Tax deductible from non-residents on capital gains on disposal of debt instruments/Covernment securities/certificates invested through FCVA/NRVA $\omega's$ 152(1DA) /Division II, Part III,1st Schedule	64050050						
Payment for Goods u/s 153(1)(a) @0.25%	64060082						

yment for Goods u/s 153(1)(a) @9% - for Toll manufacturers.	64060068	
yment for Services u/s 153(1)(b) @1.5%	64060153	
yment for Goods u/s 153(1)(a) @0.5%	64060051	
yment for Goods u/s 153(1)(a) @1%	64060052	
yment for Goods u/s 153(1)(a) @1.5%	64060053	
yment for Specified Services u/s 153(1)(b) @4%	64060158	
yment for Services u/s 153(1)(b) @9%	64060168	
ceipts from Contracts u/s 153(1)(c) @7%	64060264	
ceipts from contracts u/s 153(1)(c) @ 7.5%	64060265	
e for Export related Services u/s 153(2) @1%	64060352	
. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045	
of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ Rs. 100	64120046	
. of imported mobile phones u/s 148 exceeding 100\$ up to D\$ @ Rs. 930	64120047	
. of imported mobile phones u/s 148 exceeding 200\$ up to D\$ @ Rs. 970	64120048	
of imported mobile phones under CKD/SKD category u/s 148 eeding 350\$ up to 500\$ @ Rs. 3000	64120049	
of imported mobile phones under CKD/SKD category u/s 148 eeding 500\$ @ Rs. 5200	64120050	
of imported mobile phones under CBU category u/s 148 eeding 350\$ up to 500\$ @ Rs. 5000	64120087	
of imported mobile phones under CBU category u/s 148 seeding 500\$ @ Rs. 11500	64120088	
kerage / Commission u/s 233 @5%	64120060	
kerage / Commission u/s 233 @8%	64120066	
kerage / Commission u/s 233 @10%	64120070	
kerage / Commission u/s 233 @12%	64120074	
for Goods Transport Contractor u/c (43E), Part IV, 2nd nedule	64320053	
e for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd nedule	64320051	
, of Episodes of foreign produced TV drama serial or play u/s 6CA (1)	64150507	
of Plays for foreign produced TV play (single episode) u/s 5CA (2)	64150509	
tal duration (in seconds) for advertisements starring foreign for u/s 236CA (3)	64150510	
port Proceeds u/s 154(1) @1%	64070054	
e for Oil Tanker contractor services u/c (28F), Part II, 2nd	64340211	

ption Out of PTR							
Search Amount Code/Description	٩					IMPORT PREVIOU	S RETURN CALCULATE
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151						
Sale Proceeds of goods to exporter u/s 154(3)	64070152						
ale Proceeds of of goods by industrial undertaking u/s 54(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
xport Proceeds u/s 154(3C)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090151						
export of services u/s 154A @1%	64060285						
export of Services u/s 154A @ 0.25%	64060290						





rributes	
tusiness Sector-1	Business Sector-2
Select option +	Select option
3usiness Sector-3	Business Sector-4
Select option	Select option
3usiness Sector-5	Person Status
Select option	Select option
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)	Residence Status
Select option	Select option
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule	Special Tax Rate for Dividend covered under ADDT
Select option +	
special Tax Rate for Royalty / Fee for Technical Services covered under ADDT	Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT
special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT	Special Tax Rate for Shipping Income
Special Tax Rate for Exploration and Production of Petroleum Income	Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?	Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises.
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?	State the number of associates with which you had dealings during the tax year.
Enlistment Date	Class for Issuance / Renewal of License u/s 236J
ti l	Select option



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for AOP



Electronic Return for AOP

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date:	Submission Date:	
Data Amortization	Depreciation Minimum Tax Option out of PTR Payment	Company Director	Attachment Attribute	لىر EN
Property - Receipts / Deductions	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID	CALCULATE
Business	Description	Code	Total Amount Amount Exempt from Tax Amount Subject to Normal / Subject to Fixed / Final Tax	
Capital Assets	>		Tax	-
Other Sources	Income / (Loss) from Property	2000		
Foreign Sources / Agriculture Tax Chargeable / Payments	> Total Receipts from Property	2029		
fun onalgeaure / r ajmonto	Rent Received or Receivable	2001		
	1/10th of amount not adjustable against Rent	2002		
	Forfeited Deposit under a Contract for Sale of Property	2003		
	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004		
	Unpaid Liabilities exceeding three Years	2005		
	Total Deductions from Property	2099		-
	1/5th of Rent of Building for Repairs	2031		
	Insurance Premium	2032		
	Local Rate / Tax / Charge / Cess	2033		U
	Ground Rent	2034		
	Profit on Capital borrowed for Investment in Property	2035		
	Share in Rental Income Paid to HBFC / Banks	2036		
	Rent Collection Expenditure	2037		
	Legal Service Charges	2038		
	Amount claimed as Irrecoverable Rent	2039		
	Payment of Liabilities treated as Income	2097		
	Other Deductions against Rent	2098		

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Datases Code Tata Ansait Ansait Supported	Data Amortization Dep	reciation Minimum Tax Option out of PTR Payment Co	ompany Director	Attachment Attachment	Attribute		EN 🤞
Andraftering / Trading tarms Decreption Code Teal Answell &	Property >	Search Amount Code/Description Q			IMPORT PREVIOUS R	ETURN PREPARE PSID	CALCULATE
Participation of Trading lates Control Revenues Control Revenues Control Revenues Control Revenues Control Revenues Control Revenues Indivisable / Admissible Revenues Indivisable / Admissible Revenues Indivisable / Admissible Revenues Revenue (Revenues Revenues Re	Business >	Description	Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	-
Ohe Revenue	Manufacturing / Trading Items				/ Subject to Fixed / Final		
Finded Expenses motions (Loss) from basiness. 3000 Inadimisable / Admissible actions in Revenue (excluding Sales Tax, Federal Excise, Brokenge, Commission, Discount, Pregis Outroes) 3009 Adjustments in Gross Revenue (excluding Sales Tax, Federal Excise) 3009 To no Builders and Developee in Gross Revenue (excluding Sales Tax, Federal Excise) 3009 Aptial Assets of cos Revenue (excluding Sales Tax, Federal Excise) 3009 Aptial Assets of cos Revenue (excluding Sales Tax, Federal Excise) 3009 Aptial Assets of cos Revenue (excluding Sales Tax, Federal Excise) 3009 Aptial Assets opening Grock 3030 Aptial Assets Salaries / Wages 3070 Aptial Assets opening Grock 3070 Aptial Assets Salaries / Wa	Other Revenues						
shutchins Freight Outward] Incention Adjustments Gross Rovenue (excluding Sales Tax, Federal Exclus) 3009 Business Assets / Equity / Labitids Isling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.) 3019 apital Assets Cost of Sales / Services 3030 apital Assets Ipming Stock 3039 Actoration Sources / Agriculture Ipming Stock 3059 starties / Wages 3071 Salaries / Wages 3073 Fuel 3074 Gross Rovenue (excluding Sales Tax, Federal Excluse) 3073 Salaries / Wages 3074 Fuel 3074 Gross / Counting Anortization 3074 Accounting Anortization 3074 Accounting Anortization 3087 Accounting Depresion 3087		Income / (Loss) from Business	3000				
Basiress Assets / Equity / Liabilites 7F Tax on Builders and Devolopes aptial Assets ther Sources / Agriculture ac Chargebbe / Payments Ac Chargebbe / Payments A Charge		Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
7 F Tax on Builders and Developers Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.) 3019 7 F Tax on Builders and Developers Cost of Sales / Services 3030 apital Assets Opening Stock 3039 oreign Sources / Agriculture Net Purchases (excluding Sales Tax, Federal Excise) 3059 ax Chargeable / Payments Net Purchases (excluding Sales Tax, Federal Excise) 3071 Fuel 3072 3073 Fuel 3074 3074 Gas 3074 3074 Stores / Spares 3076 3074 Repair / Mainterance 3074 3074 Other Direct Expenses 3084 3074 Accounting Amortization 3074 3074 Accounting Depreciation 3074 3074 Accounting Depreciation 3084 3074	Adjustments	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
7F Tax on Builders and Developers Developers aptal Assets pering Stock 3030 bredge Sources / Agriculture pering Stock 309 ax Chargeable / Payments Met Parchases (excluding Sales Tax, Federal Excise) 309 s Salaries / Wages 507 Fuel 507 Power 507 Gas 307 Stores / Spares 307 Other Direct Expenses 307 Accounting Depreciation 307 Accounting Depreciation 309	Business Assets / Equity / Liabilities	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
apital Asets > Denning Slock 3039 oreign Sources / Agriculture > Net Purchases (excluding Sales Tax, Federal Excise) 3059 ax Chargeeble / Payments > Salaries / Wages 3071 Fuel 3072 3079 Power 3073 3074 Gas 3074 3074 Stores / Spares 3074 3074 Other Direct Expenses 3074 3074 Accounting Anortization 3074 3074 Accounting Depreciation 3074 3074 Accounting Depreciation 3074 3074 Accounting Depreciation 3074 3074 Accounting Depreciation 3074 3074 Accounting Anortization 3083 3074 Accounting Anortization 3084 3074 Accounting Depreciation 3084 3084	7F Tax on Builders and Developers		5013				
her Sources / Agriculture > 0 Interfunction (Stargeable / Payments) Interfunction (apital Assets	Cost of Sales / Services	3030				
xx Chargeable / Payments Salaries / Wages 3071 Fuel 3072 Power 3073 Gas 3074 Stores / Spares 3076 Repair / Maintenance 3077 Other Direct Expenses 3083 Accounting Amortization 3087 Accounting Depreciation 3084	ther Sources >	Opening Stock	3039				
Fuel 3072 Power 3073 Gas 3074 Stores / Spares 3076 Repair / Maintenance 3077 Other Direct Expenses 3083 Accounting Depreciation 3084 Cosing Stock 3099	oreign Sources / Agriculture >	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Power 3073 Gas 3074 Stores / Spares 3076 Repair / Maintenance 3077 Other Direct Expenses 3083 Accounting Amortization 3087 Accounting Depreciation 3084 Cleing Stock 3099	ax Chargeable / Payments >	Salaries / Wages	3071				
Gas 9074 Stores / Spares 9076 Repair / Maintenance 9077 Other Direct Expenses 9083 Accounting Amortization 9087 Accounting Depreciation 9084 Cosing Stock 3099		Fuel	3072				
Stores / Spares 3076 Repair / Maintenance 3077 Other Direct Expenses 3083 Accounting Amortization 3087 Accounting Depreciation 3084 Cosing Stock 3099		Power	3073				
Repair / Maintenance 3077 Other Direct Expenses 3083 Accounting Amortization 3087 Accounting Depreciation 3088 Closing Stock 3099		Gas	3074				
Other Direct Expenses 3083 Accounting Amortization 3087 Accounting Depreciation 3088 Closing Stock 3099		Stores / Spares	3076				
Accounting Amortization 3087 Accounting Depreciation 3088 Closing Stock 3099		Repair / Maintenance	3077				
Accounting Depreciation 3088 Closing Stock 3099		Other Direct Expenses	3083				
Closing Stock 3099		Accounting Amortization	3087				
		Accounting Depreciation	3088				
Gross Profit / (Loss) 2100		Closing Stock	3099				
3100		Gross Profit / (Loss)	3100				

Property >						-
	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULA
Business >	Description	Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	
Manufacturing / Trading Items				/ Subject to Fixed / Final Tax	Tax	
Other Revenues		_				
- Management, Administrative, Selling & Financial Expenses	Other Revenues	3129				
Inadmissible / Admissible eductions	Fee for Technical / Professional Services	3101				
Adjustments	Accounting Gain on Sale of Intangibles	3115				
Business Assets / Equity / Liabilities	Accounting Gain on Sale of Assets	3116				
7F Tax on Builders and Developers	Others	3128				
Capital Assets	Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123				
other Sources >						
oreign Sources / Agriculture						
ax Chargeable / Payments						

operty >	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCUL
usiness >	Description	Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	
Manufacturing / Trading Items				/ Subject to Fixed / Final Tax	Tax	
ther Revenues				104		
lanagement, Administrative, Selling nancial Expenses	Management, Administrative, Selling & Financial Expenses	3199				
admissible / Admissible luctions	Rent	3151				
djustments	Rates / Taxes / Cess	3152				
usiness Assets / Equity / Liabilities	Salaries / Wages / Perquisites / Benefits	3154				
F Tax on Builders and Developers	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
nital Assets	Electricity / Water / Gas	3158				
	Communication	3162				
er Sources >	Repair / Maintenance	3165				
ign Sources / Agriculture >	Stationery / Printing / Photocopies / Office Supplies	3166				
Chargeable / Payments >	Advertisement / Publicity / Promotion	3168				
	Insurance	3170				
	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Donation / Charity	3174				
	Brokerage / Commission	3178				
	Other Indirect Expenses	3180				
	Irrecoverable Debts Written off	3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
	Accounting (Loss) on Sale of Intangibles	3195				
	Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	319501				
	Accounting (Loss) on Sale of Assets	3196				
	Accounting Amortization	3197				
	Accounting Depreciation	3198				
	Accounting Profit / (Loss)	3200				

							EN
perty	Search Amount Code/Description	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULAT
iness	Description		Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	
lanufacturing / Trading Items					/ Subject to Fixed / Final Tax	Tax	
ther Revenues							
anagement, Administrative, Selling nancial Expenses	Inadmissible Deductions		3239				
admissible / Admissible uctions	Add Backs u/s 29(2) Provision for Doubtful Debts		3201				
ljustments	Add Backs Provision for Obsolete Stocks / Stores /	Spares / Fixed Assets	3202				
isiness Assets / Equity / Liabilities	Add Backs Provision for Diminution in Value of Invision	estment	3203				
Tax on Builders and Developers	Add Backs u/s 21(i) Provision for Reserves / Funds Reserves / Funds or Capitalized	: / Amount carried to	3204				
ital Assets	Add Backs u/s 21(a) Cess / Rate / Tax levied on Pr	ofits / Gains	3205				
er Sources	Add Backs u/s 21(b) Amount of Tax Deducted at S	ource	3206				
ign Sources / Agriculture	Add Backs u/s 21(c) Payments liable to Deduction not Deducted / Paid	of Tax at Source but Tax	3207				
Chargeable / Payments	Add Backs u/s 21(d) Entertainment Expenditure ab	ove prescribed limit	3208				
	Add Backs u/s 21(e) Contributions to Unrecognize	d / Unapproved Funds	3209				
	Add Backs u/s 21(ea) Excess of 50% of Contribution gratuity fund / Pension Fund / Superannuation Fund		320901				
	Add Backs u/s 21(f) Contributions to Funds not un arrangement for deduction of Tax at source	der effective	3210				
	Add Backs u/s 21(g) Fine / Penalty for violation of	any law / rule / regulation	3211				
	Add Backs u/s 21(h) Personal Expenditure		3212				
	Add Backs u/s 21(j) Profit on Debt / brokerage / Co remuneration Paid by an AOP to its member	ommission / salary /	3213				
	Add Backs u/s 21(I) Expenditure under a single Act prescribed amount not paid through prescribed mo	count head exceeding de	3215				
	Add Backs u/s 21(m) Salary exceeding prescribed prescribed mode	amount not paid through	3216				
	Add Backs u/s 21(n) Capital Expenditure		3217				
	Add Backs u/s 67(1) Expenditure attributable to No	n-Business Income	3218				
	Add Backs u/s 34(5) Liabilities allowed Previously within three Years	as deduction not Paid	3219				
	Add Backs u/s 28(1)(b) Lease Rental not admissib	le	3220				
	Add Backs u/s 21(o) Sales promotion, advertiseme expenses of pharmaceutical manufacturers exceed		3224				
	Add Backs Tax Gain on Sale of Intangibles		3225				
	Add Backs Tax Gain on Sale of Assets		3226				

322902	
322903	
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roperty	>	Search Amount Code/Description	Q			IMPORT PREVIOU	S RETURN PREPARE PSID	CALCULAT
usiness	•	Description		Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	
Manufacturing / Trading Items						/ Subject to Fixed / Final Tax	Tax	
Other Revenues								
Management, Administrative, Se Financial Expenses	lling	Income / (Loss) from Business before adjust Depreciation / Initial Allowance / Amortization		3270				
Inadmissible / Admissible ductions		Unadjusted (Loss) from Business for 2020		327020				
Adjustments		Unadjusted (Loss) from Business for 2021		327021				
Business Assets / Equity / Liabil	ities	Unadjusted (Loss) from Business for 2022		327022				
7F Tax on Builders and Develope	ers	Unadjusted (Loss) from Business for 2023		327023				
apital Assets	>	Unadjusted (Loss) from Business for 2024		327024				
ther Sources	>							
reign Sources / Agriculture	>							
ax Chargeable / Payments	>							

Data Amortization	Depreciation Minimum Tax Option out of F	PTR Payment Company I	Director Attachment Att	ibute	ارنو EN
Property	Search Amount Code/Description	Q		IMPORT PREVIOUS RETURN PREPAR	RE PSID CALCULATE
Business	> Description		Code	Amount	
Manufacturing / Trading Items			1114		
Other Revenues	Total Assets		3349		
Management, Administrative, Selli Financial Expenses	ng Land		3301		
Inadmissible / Admissible	Building (all types)		3302		
eductions Adjustments	Plant / Machinery / Equipment / Furniture (inclu	uding fittings)	3303		
Business Assets / Equity / Liabiliti	Advances / Deposits / Prepayments		3312		
- 7F Tax on Builders and Developers	Stocks / Stores / Spares		3315		
· / F Tax on builders and bevelopers	Cash / Cash Equivalents		3319		
Capital Assets	> Other Assets		3348		
Other Sources	> Total Equity / Liabilities		3399		
Foreign Sources / Agriculture	>				
ax Chargeable / Payments	Capital >		3352		
	Long Term Borrowings / Debt / Loan		3371		
	Trade Creditors / Payables		3384		
	Other Liabilities		3398		

Property	>					-
	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID CALCULATE
Business	Description		Code	Total Amount	Taxable Pr	rofit
Manufacturing / Trading Items	-					
Other Revenues	Construction and sale of residential, commercial or	other buildings @10%	3401			
Management, Administrative, Sellin Financial Expenses	g Development and safe of residential commercial or	other plots @15%	3402			
Inadmissible / Admissible eductions	Construction and Development of residential, comm	nercial or others @12%	3403			
Adjustments						
Business Assets / Equity / Liabilitie	5					
7F Tax on Builders and Developers						
Capital Assets	>					
Other Sources	>					
oreign Sources / Agriculture	s					
Fax Chargeable / Payments	>					

Data Amortization	Depre	ciation Minimum Ta:	Option out of PTR	Payment	Company Director	Attachment	Attribute		EN
Property	>	Search Amount Code/Des	cription	Q			IMPORT PREVIOU	S RETURN PREPARE PSID	CALCULAT
Business	>								-
Capital Assets	•	Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
- Capital Gains / (Loss)									
- Long Term		Gains / (Loss) from Cap	bital Assets		4000				
Short Term									
Other Sources	>								
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	,								

Property	>				0					
usiness	>	Search Ame	ount Code/Descrip	lion	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCUL
apital Assets	*	Description	í.			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
Capital Gains / (Loss)								here'		
ong Term		Consider	ation Received on I	Disposal of Securities held	Long Term	4006				
Short Term		Cost of A Term	Acquisition of Secu	ities including Ancillary Ex	penses held Long	4016				
ther Sources	>	1	oss) on Securities h	eld long term		4017				
reign Sources / Agriculture	>	l								
ax Chargeable / Payments	,									

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Property	>	Search Amount Code/Description	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALC
Business	>						Contra Contra	-
Capital Assets	>	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
Capital Gains / (Loss)						- Contraction		
Long Term		Consideration Received on Disposal of Securitie	es held Short Term	4026				
Short Term		Cost of Acquisition of Securities including Ancill Term	lary Expenses held Short	4036				
ther Sources	>	Net Gain / (Loss) on Securities held Short Term		4037				
oreign Sources / Agriculture	>							
ax Chargeable / Payments	>							

Property	>	Search Amount Code/Description Q				IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULATE
Business	>		_					
Capital Assets	>	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
Other Sources Receipts / Deductions	>	Income / (Loss) from Other Sources		5000				
Foreign Sources / Agriculture	>	Receipts from Other Sources		5029				
Tax Chargeable / Payments	>	Royalty	5	5002				
		Profit on Debt	3	500312				
		Loan, Advance, Deposit or Gift received in Cash		5016				
		Other Receipts	5	5028				
		Ground Rent	5	5004				
		Rent from sub lease of Land or Building	5	5005				
		Rent from lease of Building with Plant and Machinery	-	5006				
		Annuity / Pension	5	5007				
		Deductions from Other Sources		5089				
		Other Deductions		5088				

Property	>	Search A	Amount Code/Descri	ation	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	GALCULA
Business	>							L. Tructosana	and the second s	
Capital Assets	>	Descript	tion			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final	Amount Subject to Normal Tax	
Other Sources	>							Tax		
Foreign Sources / Agriculture	>	Foreig	gn Income			6000				
- Foreign Sources		Foreig	gn Property Income /	(Loss)		6029				
- Agriculture		Foreig	gn Business Income /	(Loss)		6039				
Tax Chargeable / Payments	>	Foreig	gn Capital Gains / (Lo	ss)		6049				
		Foreig	on Other Sources Inco	ome / (Loss)		6059				

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Data Amortization	Depre	ciation Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute			EN
operty	>	Search Amount Code/Descrip	ion	Q				IMPORT PREVIOUS RETURN	PREPARE PSID	CALCUL
usiness apital Assets	>	Description			Code	Total Agriculture	Exempt	Amount Subject to	Tax Paid in	
her Sources	>					Income	Agriculture Income	Normal Tax	Province	
oreign Sources / Agriculture	•	Agriculture Income			6100					+
oreign Sources										
Agriculture										

Property >	Search Amount Code/Description	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULATE
Business >						_	-
Capital Assets >	Description		Code	Total	Inadmissible	Admissible	
Other Sources >	December 201						
Foreign Sources / Agriculture >	Deductible Allowances		9009				
Tax Chargeable / Payments >	Workers Welfare Fund u/s 60A		9002				
- Deductible Allowances							
- Tax Credits							
- Capital Assets							
- Adjustable Tax							
- Final Tax							
- Minimum Tax							
- Computations							

Data Amortization	Depre	ciation Minimum Tax	Option out of PTR	Payment	Company Director	Attachment At	ttribute		EN ,
Property	,	Search Amount Code/Des	cription	Q			IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Business	>		on poor	-				Constanting of	
Capital Assets	,	Description			Code	Eligible Amount	Ineligible Amount	Tax Credit	
Other Sources	,	Tax Credits			9329				
oreign Sources / Agriculture	,	Tax Credit for Charitable	e Donations u/s 61		9311				
ax Chargeable / Payments Deductible Allowances	•	Tax Credit for Investmer u/s 62	nt in Shares, Sukkuks and Lif	fe Insurance Premium	9312				
Tax Credits		Tax Credit for Investment in Health Insurance u/s 62A		93121					
Capital Assets		Tax credit u/s 64D for POS machine		9332					
Adjustable Tax		Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F		931901					
Final Tax		Investment Tax Credit for Specified industrial undertaking u/s 65G		931902					
Minimum Tax		Tax credit u/s 65G spec	ified Industrial Undertakings		931903				
Computations	_	Tax Credit u/s 103			9320				
		Tax credit for Charitable	e Organizations u/s 100C		9323				
		Surrender of Tax Credit limit	on Investments in Shares di	sposed off before time	9328				
		Tax Credit for Charitable associate	e Donations u/s 61 where the	e donation is made to	9331				

Property	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID CALCUL
Business	>	acaran singan adala acaranjaran	~				
Capital Assets	>	Description		Code	Cost / Declared Value	Fair Marke	Value
Other Sources	>	1.1.1.2					
oreign Sources / Agriculture	>	Agriculture Property excluding Farmhouse		7100			+
	_	Farmhouse		7101			+
ax Chargeable / Payments	>	Residential Property		7102			+
Deductible Allowances		Commercial Property		7103			+
Tax Credits		Industrial Property		7104			+
Capital Assets		Any other immovable capital asset		7105			+
Adjustable Tax		Total Value of capital assets		7106			
Final Tax		Total value of capital assets taxable under section 7E					
Minimum Tax		Total value of capital assets taxable under section 7E		7107		0	0
Computations		Deemed Income under section 7E		7108			

erty >			IMPORT PREVIOUS RETURN PREPARE PSID CALC
ess >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID CALC
al Assets >	Description	Code Receipts / Value 1	Fax Collected / Deducted Tax Chargeable
Sources >	Construction of the second sec		
gn Sources / Agriculture >	Adjustable Tax	640000	
hargeable / Payments >	Import u/s 148 @1%	64010002	
	Import u/s 148 @2%	64010004	
uctible Allowances	Import u/s 148 @3%	64010006	
tal Assets	Import u/s 148 @4%	64010008	
stable Tax	Import u/s 148 @4.5%	64010009	
d / Final Tax	Import u/s 148 @5.5%	64010011	
mum Tax	Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001	+
putations	Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%	64040002	+
	Profit on Debt u/s 151(1)(c) from Government Securities @15%	54040003	+
	Profit on Debt u/s 151 (1)(d) from Others @15%	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 u/s 153(1)(a) @1%	64060002	
	Payment for Goods u/s 153(1)(a) @1.5%	64060003	
	Payment for Goods u/s 153(1)(a) @2.5%	64060005	
	Payment for Goods u/s 153(1)(a) @4.5%	64060009	
	Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	54060116	
	Rent of Immoveable Property u/s 155	64080001	+
	Advance tax on cash withdrawal u/s 231AB	64100101	+
	Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) – on value of vehicle	64100301	+
	Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) – on engine capacity of vehicle	64100302	+
	Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303	+
	Motor Vehicle Registration Fee u/s 231B(1A) (Non-ATL) @4%	64100304	(+)
	Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	+
	Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310	+
	Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)	64100308	(+)
	Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle	64100322	+
	Motor Vehicle Sale u/s 2318(3) (Without Engine Capacity)	64100309	+
	Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) – on value of vehicle	64100323	+
	Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle	64100324	[+]
	Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle	64100325	+
	Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle	64100326	+
	Motor Vehicle Sale u/s 2318(3) (2001cc to 2500cc) - on value of vehicle	64100314	+
	Motor Vehicle Sale u/s 2318(3) (2501cc to 3000cc) - on value of vehicle	64100315	+
	Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of	64100317	+
	vehicle Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle	64100316	(*)
	Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value	64100318	+
	of vehicle Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value	64100319	
	of vehicle Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value		(+)

Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle 64100321 + Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle 64100311 +				
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value 64100312 +				
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of 64100313 +				
Margin Financing, Margin Trading or Securities Lending u/s 233AA 64120201				
Goods Transport Public Vehicle Tax u/s 234 64130001 +				
Passenger Transport Public Vehicle Tax u/s 234 64130002 +				
Private Vehicle Tax u/s 234 64130003				
Telephone Bill u/s 236(1)(a) 64150001 +				
Cellphone Bill u/s 236(1)(a) 64150002				
Prepaid Telephone Card u/s 236(1)(b) 64150003 +				
Phone Unit u/s 236(1)(c) 64150004 +				
Internet Bill u/s 236(1)(d) 64150005 +				
Prepaid Internet Card u/s 236(1)(e) 64150006 +				
Purchase by Auction u/s 236A (including renewal of license) 64150101				
Sale / Transfer of Immovable Property u/s 236C 64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year 64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year 64150303				
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%) 64150407				
Withholding tax on Sale Considerations u/s 37(6) @ 10% 64220160				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 64150701 236G				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G 64150702				
Purchase by Retailers u/s 236H 64150803				
Purchase / Transfer of Immovable Property u/s 236K 64151101				
Adjustments under 236A for Builders/Developers 64310010				
Adjustments under 236K for Builders/Developers 64310011				
Advance tax on On-Money u/s 231B(2A) 64010033				
Export Proceeds u/s 147 (6C) @1% 64010037				
Persons remitting amount abroad through credit / debits / prepaid cards 64151905 u/s 236Y				
Advance tax on foreign domestic workers u/s 231C 64151907				
erty	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPAR	RE PSID GALGULA
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ness				
tal Assets	Description	Code Receipts / Value	Tax Collected / Deducted Tax Chargeable	
r Sources	> Fixed / Final Tax	64000101		
ign Sources / Agricultu				
Chargeable / Payments	Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050		
ductible Allowances	Dividend u/s 150 @0%	64330066		
Credits	Dividend u/s 150 @35%	64330067		
bital Assets	Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054		
ustable Tax	Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055		
ed / Final Tax	Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056		
imum Tax	Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061		
nputations	Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062		
	Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%	64330063		
	Dividend u/s 150 @7.5%	64030052		
	Dividend u/s 150 @15%	64030055		
	If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(1DB)	64030091		
	If return on investment is not exceeding 1 million on sukukh u/s 5AA $@$ 10% u/s 151(1A), u/s 152(1DB)	64030092		
	Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090		
	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		
	Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL $\oplus 10\%,$ non-ATL $\oplus 20\%)$	64040057		
	Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058		
	Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	54040051		
	Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15% (amount not exceeding 5 million)	64040052		
	Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040053		
	Profit on Debt u/s 151 (1)(d) from Others @15%	64040054		
	Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057		
	Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule	64050096		+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097		
	Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%	64050100		
	Foreign Indenting Commission u/s 154A(1)(da) / División IVA, Part III, First Schedule	64070151		
	Sale Proceeds of Goods to Exporter u/s 154(3)	64070152		
	Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153		
	Contract Payments to Indirect Exporter u/s 154(3B)	64070154		
	Export Proceeds u/s 154(3C)	64070155		
	Prize on Prize Bond u/s 156	64090051		
	Winnings from Crossword Puzzle u/s 156	64090052		
	Winnings from Raffle u/s 156	64090053		
	Winnings from Lattery u/s 156	64090054		
	Winnings from Quiz u/s 156	64090055		

Commission / Discount on Petroleum Products u/s 156A @12%	64090151	
Attributable income from controlled foreign company u/s 109A @ 15%	64120031	
Electricity Bill of Commercial Consumer u/s 235	64140051	+
Electricity Bill of Industrial Consumer u/s 235	64140052	+
Lease of rights to collect tolls u/s 236A(3)	64150102	
Bonus shares issued by companies u/s 236Z	64151351	
Advance tax u/s 236C for Investment by Non-Resident	64330053	
Advance tax u/s 236K for Non-Resident Transferee	64151952	
Capital Gains on Immovable Property u/s 37(1A)	64220050	
Capital Gains on Immovable Property $u/s\ 37(1A)$ where holding period does not exceed 1 year	64220058	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059	+
Capital Gains on Immovable Property $u/s37(1A)$ where holding period exceeds 2 years but does not exceed 3 years	64330058	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059	.*
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060	+
Capital Gains on Immovable Property u/s 37(14) where property is acquired on or after 1st July,2024 and taxpayer was on ATL on date of disposed off	64220065	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065	*
Capital Gains on Securities u/s 37A $\textcircled{0}0\%$ (where security was acquired prior to July 01,2013)	64220151	
Capital Gains on Securities u/s 37A @2.5%	64220152	
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153	
Capital Gains on Securities u/s 37A @7.5%	64220157	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A $\oplus15\%$	64220158	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A	64220159	
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155	
Capital Gains on Securities u/s 37A @15%	64220156	
Profit on Debt on National Savings Certificates including Defence Saving pertaining to pervious years u/s 39(4A)	64230052	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065	
Receipts from Shipping Business of a resident person u/s 7A	64310055	
Income from projects u/s 100D @ 20%	64310067	
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072	
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066	+
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060	
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073	
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290	
Export of services u/s 154A @1%	64060285	
Tax deduction on payments to persons engaged in international money transfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule (@ 10%	64210057	
Tax deduction on payment to persons to card network company/payment gateway or any other persons/interbank financial telecommunication services u/s 152(1DD) / Division IV, Part I, 1st Schedule @ 10%	64210058	

rty >	Search Amount Code/Description Q			IMPORT PREVIOUS R	ETURN PREPARE PSID
88 >					
Assets >	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
ources >	Minimum Tax				
Sources / Agriculture >	THIM INTO I GA	64000102			
rgeable / Payments >	Import u/s 148 @1%	64010052			
ible Allowances	Import u/s 148 @2%	64010054			
dits	Import u/s 148 @3.5%	64010084			
Assets	Import u/s 148 @4%	64010058			
table Tax	Import u/s 148 @5.5%	64010061			
Final Tax	Import u/s 148 @6%	64010062			
ium Tax	No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047			
tations	No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046			
	No. of imported mobile phones u/s 148 exceeding 2008 up to 3508 $\textcircled{0}$ Rs. 970	64120048			
	No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045			
	No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087			
	No. of imported mobile phones under CBU category u/s 148 exceeding 5005 @ Rs. 11500	64120088			
	No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 3505 up to 5005 \otimes Rs. 3000	64120049			
	No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500% @ Rs. 5200	64120050			
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident $u/s152(1A)(a)/$ Division II, Part III, 1st Schedule	64050052			
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
	Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(1DA) /Division II, Part III,1st Schedule	64050050			
	Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III, 1st Schedule	64060061			
	Payment for Goods u/s $6c(1)(a) \otimes 11\%$ - for Toll manufacturers. For other than companies	64060084			
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056			
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095			
	Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210			
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098			
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012			
	Payment for Goods u/s 153(1)(a) @0.5%	64060051			
	Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013			
	Payment for Goods u/s 153(1)(a) @1%	64060052			
	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
	Payment for Goods u/s 153(1)(a) @2.5%	64060055			
	Payment for Goods u/s 153(1)(a) @0.25%	64060082			
	Payment for Goods u/s 153(1)(a) @5.5%	64060083			

Payment for Services u/s 153(1)(b) @0.5%	64060151		
Payment for Services u/s 153(1)(b) @1%	64060152		
Payment for Services u/s 153(1)(b) @1.5%	64060153		
Payment for Specified Services u/s 153(1)(b) @2%	64060555		
Payment for Specified Services u/s 153(1)(b) @4%	64060158		
Payment for Services u/s 153(1)(b) @11%	64060172		
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211		
Receipts from Contracts u/s 153(1)(c) @8%	64060266		
Receipts from Contracts u/s 153(1)(c) @10%	64060270		
Fee for Export related Services u/s 153(2) @1%	64060352		
Export Proceeds u/s 154(1) @1%	64070054		
Brokerage / Commission u/s 233 @5%	64120060		
Brokerage / Commission u/s 233 @8%	64120066		
Brokerage / Commission u/s 233 @10%	64120070		
Brokerage / Commission u/s 233 @12%	64120074		
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051		
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053		
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507		
Foreign produced TV play (single episode) u/s 236CA (2)	64150509		
Total Duration (in seconds) for Advertisements Starring Foreign Actor $\ensuremath{u/s}\xspace$ 236CA (3)	64150510		
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July,2024 and taxpayer was Non-ATL on date of disposed off	64220064		*

operty	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN	PREPARE PSID CALCUL
siness				
pital Assets	Description	Code Total Amount	/ Subject to Fixed / Final	ibject to Normal Tax
er Sources a			Tax	
eign Sources / Agriculture	- Income / (Loss) from Property	2000		
Chargeable / Payments	Income / (Loss) from Business	3000		
eductible Allowances	Gains / (Loss) from Capital Assets			
x Credits		4000		
pital Assets justable Tax	Income / (Loss) from Other Sources	5000		
ed / Final Tax	Foreign Income	6000		
nimum Tax	Agriculture Income	6100		
mputations	Total Income	9000		
	Deductible Allowances	9009		
	Share of Partner Company in Income of AOP	9011		
	Taxable income			
		9100		
	Tax Chargeable	9200		
	Normal Income Tax	920000		
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100		
	WWF	920900		
	Tax Reductions	9309		
	Tax Credits	9329		
	Turnover/Tax on Income of Cotton Ginners			
	Turnover / Tax Chargeable u/s 113 @0.25%	9012 923152		
	Turnover / Tax Chargeable u/s 113 @0.75%	923168		
	Turnover / Tax Chargeable u/s 113 @ 0.50%	923206		
	Turnover / Tax Chargeable u/s 113 @ 1.25%	923161		
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193		
	Difference of Minimum Tax Chargeable u/s 113	923194		
	Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183		
	Surcharge on high earning person u/s 4AB	923184		
	Tax on High Earning Persons u/s 4C	9231822		
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189		
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198		
	Difference of Minimum Tax Chargeable	923201		
	Refund Adjustment of Other Year(s) against Demand of this Year	92101		
	Withholding Income Tax			
		9201		
	Advance Income Tax	9202		
	Advance Tax Paid under 147 for Builders/Developers (100D)	92025		
	Advance Income Tax u/s 147(SC)	92026		
	Advance Income Tax u/s 147 read with section 7F	92027		
	Advance Income Tax u/s 147A	92022		
	Admitted Income Tax	9203		
	Demanded Income Tax			
		9204		

Search Amount Code/Description	Q				IMPORT PREVIOUS RETURN CALCULAT
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
ntangible	3305				+
xpenditure providing Long Term Advantage / Benefit	330516				
re-Commencement Expenditure	3306				
ntangibles with unascertainable useful life @4%	3307				

Data Amortization Depre	ciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute			
preciation										
Search Amount Code/Description			۹					IMP	ORT PREVIOUS RETURN	CALCULATE
Description	Code	WDV (BF) Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Depreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore Installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
outu i	ranormention	bepresiditori		opnor out or r r r	i ujinan	sompany silestor	· Huddining in	THINDUC

linimum Tax							
Search Amount Code/Description	٩					IMPORT PREVIOU	S RETURN CALCULATE
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3.5%	64010084						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						
Import u/s 148 @6%	64010062						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054						
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055						
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098						
Fee for advertisement services to a Non resident u/s 152(1AAA)	64050056						
Payment for Other Services to a PE of a Non-Resident u/s 152(2A) (b) / Division II, Part III, 1st Schedule	64050095						
Payment for Services u/s 153(1)(b) @0.5%	64060151						
Payment for Services u/s 153(1)(b) @1%	64060152						
Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64340210						
Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050013						
Payments for Contracts to a PE of a Non resident u/s 152(2A)(c)	64050012						
Payments for Goods to a PE of a Non resident u/s 152(2A)(a)	64050009						
Tax deductible from non-residents on capital gains on debt instruments/Government securities invested through SCRA u/s 152(1D) /Division II, Part III,1st Schedule	64060061						
Tax deductible from non-residents on capital gains on disposal of debt instruments/Government securities/certificates invested through FCVA/NRVA u/s 152(1DA) /Division II, Part III,1st Schedule	64050050						
Payment for Goods u/s 153(1)(a) @0.25%	64060082						
Payment for Services u/s 153(1)(b) @1.5%	64060153						
Payment for Goods u/s 153(1)(a) @0.5%	64060051						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Goods u/s 153(1)(a) @2.5%	64060055						
Payment for Goods u/s 153(1)(a) @5.5%	64060083						
Payment for Goods u/s 6c(1)(a) @11% - for Toll manufacturers. For other than companies	64060084						
Payment for Specified Services u/s 153(1)(b) @2%	64060555						
Payment for Specified Services u/s 153(1)(b) @4%	64060158						
Payment for Services u/s 153(1)(b) @11%	64060172						
Receipts from Contracts u/s 153(1)(c) @10%	64060270						
Receipts from Contracts u/s 153(1)(c) @ 8%	64060266						
Fee for Export related Services u/s 153(2) @1%	64060352						
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045						
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100	64120046						
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047						
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048						

No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049	
No. of imported mobile phones under CKD/SKD category u/s 148	64120050	
exceeding 500\$ @ Rs. 5200		
No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000	64120087	
No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11500	64120088	
Brokerage / Commission u/s 233 @5%	64120060	
Brokerage / Commission u/s 233 @8%	64120066	
Brokerage / Commission u/s 233 @10%	64120070	
Brokerage / Commission u/s 233 @12%	64120074	
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053	
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051	
No. of Episodes of foreign produced TV drama serial or play u/s 236CA (1) $% \left(1,1,2,2,2,3,2,3,3,3,3,3,3,3,3,3,3,3,3,3,$	64150507	
No. of Plays for foreign produced TV play (single episode) u/s 236CA (2)	64150509	
Total duration (in seconds) for advertisements starring foreign actor u/s 236CA (3)	64150510	
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July,2024 and taxpayer was Non-ATL on date of disposed off	64220064	
Capital Gains on Immovable Property u/s 37(14) where property is acquired on or after 1st July,2024 and taxpayer was on ATL on date of disposed off	64220065	
Export Proceeds u/s 154(1) @1%	64070054	
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211	

Data Amortization Depreciation

Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute

Option Out of PTR

Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN CALCULAT			
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151						
ale Proceeds of goods to exporter u/s 154(3)	64070152						
ale Proceeds of of goods by industrial undertaking u/s 54(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
xport Proceeds u/s 154(3C)	64070155						
commission / Discount on petroleum products u/s 156A @12%	64090151						
xport of services u/s 154A @1%	64060285						
xport of Services u/s 154A @ 0.25%	64060290						



Data Amortization Depreciation Attachments	Minimum Tax Option out of PTR Payment Company Director Attachment Attribute	
Final Accounts (3000) ADD FILE	Manufacturing and Trading / Profit and Loss Accounts statements (9230) ADD FILE	

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tributes	
Indutes	
Business Sector-1	Business Sector-2
Select option +	Select option -
Business Sector-3	Business Sector-4
Select option 👻	Select option
Business Sector-5	Residence Status
Select option	Select option
Special Tax Rate for Dividend covered under ADDT	Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT
Professional AOP Firm defined under Part-I of the First Schedule	Enlistment Date
Select option	
Class for Issuance / Renewal of License u/s 236J	
Select option +	



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for Individual



Electronic Return for Individual

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 202 Due Date:	5	Submission Date:	
Data Amortization De	preciation Minimum Tax Option out of PTR	Payment Company Direct	or Attachment	Attribute	EN
Employment >	Search Amount Code/Description	Q		IMPORT PREVIOUS RETUR	IN PREPARE PSID GALCULAT
	Description	Code	Total Amount		ount Subject to Normal
roperty >				/ Subject to Fixed / Final Tax	Тах
usiness					
apital Assets >	Income from Salary	1000			
ther Sources >	Pay, Wages or Other Remuneration (including Arrears of S	alary) 1009			
oreign Sources / Agriculture >	Allowances	1049			
x Chargeable / Payments >	Pension / Annuity u/s 12(2)(f)	1008			
ealth Statement >	Expenditure Reimbursement	1059			
	Value of Perquisites (including Transport Monetization fo	Government 1089			
	Servants)				
	Profits in Lieu of or in Addition to Pay, Wages or Other Rer (including Employment Termination Benefits)	nuneration 1099			
Employment	Search Amount Code/Description	Q		IMPORT PREVIOUS RETUR	N. PREPARE PSID CALCULAT
Property :	Description	Code	Total Amount	Amount Exempt from Tax Amo / Subject to Fixed / Final Tax	unt Subject to Normal Tax
Business				2007	
Capital Assets	Income / (Loss) from Property	2000			
Other Sources	Total Receipts from Property	2029			
Foreign Sources / Agriculture	Rent Received or Receivable	2001			
Fax Chargeable / Payments		2001			
Wealth Statement	1/10th of amount not adjustable against Rent	2002			
	1/10th of amount not adjustable against Rent Forfeited Deposit under a Contract for Sale of Property	2002			
9 Wei 1999/1976 22 19	Forfeited Deposit under a Contract for Sale of Property	2003			
	Forfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct	2003 on 2004			
	Forfeited Deposit under a Contract for Sale of Property	2003 on 2004 2005			
	Forfeited Deposit under a Contract for Sale of Property Recovery of Unpaid Irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property	2003 2004 2005 2099			
	Porfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs	2003 000 2004 2005 2099 2031			
	Perfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insuirance Premium	2003 000 2004 2005 2099 2031 2032			
	Perfeited Deposit under a Contract for Sale of Property Recovery of Unpaid Irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess	2003 2004 2005 2099 2031 2032 2033			
	Forfeited Deposit under a Contract for Sale of Property Recovery of Unpaid Irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent	000 2003 2004 2005 2099 2031 2032 2033 2034			
	Forfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/Sith of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent Profit on Capital borrowed for Investment in Property	000 2003 2004 2005 2099 2031 2032 2033 2034 2035			
	Porfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent Profit on Capital borrowed for Investment in Property Share in Rental Income Paid to HBFC / Banks	000 2003 2004 2005 2099 2031 2032 2033 2034 2035 2036			
	Porfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent Profit on Capital borrowed for Investment in Property Share in Rental Income Paid to HBFC / Banks Rent Collection Expenditure	on 2003 2004 2005 2099 2031 2032 2033 2034 2035 2036 2037			
	Porfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent Profit on Capital borrowed for Investment in Property Share in Rental Income Paid to HBFC / Banks Rent Collection Expenditure Legal Service Charges	2003 2004 2005 2099 2031 2032 2033 2034 2035 2036 2037 2038			
	Porfeited Deposit under a Contract for Sale of Property Recovery of Unpaid Irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent Profit on Capital borrowed for Investment in Property Share in Rental Income Paid to HBFC / Banks Rent Collection Expenditure Legal Service Charges Amount claimed as Irrecoverable Rent	000 2003 2004 2005 2003 2031 2032 2033 2034 2035 2036 2037 2038 2036 2037 2038 2039			
	Porfeited Deposit under a Contract for Sale of Property Recovery of Unpaid irrecoverable Rent allowed as deduct Unpaid Liabilities exceeding three Years Total Deductions from Property 1/5th of Rent of Building for Repairs Insurance Premium Local Rate / Tax / Charge / Cess Ground Rent Profit on Capital borrowed for Investment in Property Share in Rental Income Paid to HBFC / Banks Rent Collection Expenditure Legal Service Charges	2003 2004 2005 2099 2031 2032 2033 2034 2035 2036 2037 2038			

Employment >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID	CALCULATE
usiness >	Description	Code Total Amount	/ Subject to Fixed / Final Tax	
Manufacturing / Trading Items			Tax	
Other Revenues	Income / (Loss) from Business	3000		
Management, Administrative, Selling Financial Expenses	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029		
Inadmissible / Admissible eductions	Gross Revenue (excluding Sales Tax, Federal Excise)	3009		
Adjustments	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019		
- Business Assets / Equity / Liabilities				
- 7F Tax on Builders and Developers	Cost of Sales / Services	3030		
Capital Assets	Opening Stock	3039		
Other Sources >	Net Purchases (excluding Sales Tax, Federal Excise)	3059		
Foreign Sources / Agriculture >	Salaries / Wages	3071		
Tax Chargeable / Payments >	Fuel	3072		
Wealth Statement >	Power	3073		
	Gas	3074		
	Stores / Spares	3076		
	Repair / Maintenance	3077		
	Other Direct Expenses	3083		
	Accounting Amortization	3087		
	Accounting Depreciation	3088		
	Closing Stock	3099		
	Gross Profit / (Loss)	3100		

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Professional Services 1 Sale of Intangibles		Code 3129 3101	Total Amount	Amount Exempt from T / Subject to Fixed / Fin Tax		
		3129	iotal Amount	/ Subject to Fixed / Fin		
		3101				
n Sale of Intangibles						
Accounting Gain on Sale of Intangibles		3115				
n Sale of Assets		3116				
		3128				
come from AOP		3131				
veloper in excess of 10 times of tax liabi Ile	lity under Rule 6	3123				
ome from AOP		3141				
	ncome from AOP veloper in excess of 10 times of tax liabi le ome from AOP	veloper in excess of 10 times of tax liability under Rule 6 ule	ncome from AOP 3131 veloper in excess of 10 times of tax liability under Rule 6 3123 ule	ncome from AOP 3131 veloper in excess of 10 times of tax liability under Rule 6 3123 ule	ncome from AOP 3131 veloper in excess of 10 times of tax liability under Rule 6 3123 ule	ncome from AOP 3131 veloper in excess of 10 times of tax liability under Rule 6 3123 ule

mployment >	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULAT
Property >	Description	Code	Total Amount	Amount Exempt from Tax	Amount Subject to Normal	
lusiness	Description	code		/ Subject to Fixed / Final Tax	Tax	
Manufacturing / Trading Items				104		
Other Revenues	Management, Administrative, Selling & Financial Expenses	3199				
Management, Administrative, Selling Financial Expenses	Rent	3151				
Inadmissible / Admissible	Rates / Taxes / Cess					
ductions	Salaries / Wages / Perquisites / Benefits	3152				
Adjustments		3154				
Business Assets / Equity / Liabilities	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
7F Tax on Builders and Developers	Electricity / Water / Gas	3158				
Capital Assets	Communication	3162				
ther Sources >	Repair / Maintenance	3165				
oreign Sources / Agriculture	Stationery / Printing / Photocopies / Office Supplies	3166				
	Advertisement / Publicity / Promotion	3168				
ax Chargeable / Payments >	Insurance	3170				
Wealth Statement >	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Donation / Charity	3174				
	Brokerage / Commission	3178				
	Other Indirect Expenses	3180				
	Irrecoverable Debts Written off	3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
	Accounting (Loss) on Sale of Intangibles	3195				
	Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund					
	Accounting (Loss) on Sale of Assets	3196				
	Accounting Amortization	3197				
	Accounting Depreciation	3198				
	Accounting Profit / (Loss)	3200				

mployment >	Search Amount Code/Description Q			IMPORT PREVIO	US RETURN PREPARE PSID	CALCULA
roperty >					and a second second second	
usiness >	Description	Code	Total Amount	Amount Exempt from Ta: / Subject to Fixed / Final Tax		
Manufacturing / Trading Items				Tax		
Other Revenues	Inadmissible Deductions	3239				
Management, Administrative, Selling Financial Expenses	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Inadmissible / Admissible	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
ductions	Add Backs Provision for Diminution in Value of Investment	3203				
Adjustments	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to	3204				
Business Assets / Equity / Liabilities	Reserves / Funds or Capitalized					
'F Tax on Builders and Developers	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
pital Assets >	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
her Sources >	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
reign Sources / Agriculture	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
x Chargeable / Payments	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
alth Statement	Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund	320901				
	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
	Add Backs u/s 21(h) Personal Expenditure	3212				
	Add Backs u/s $21(j)$ Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
	Add Backs u/s 21(I) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
	Add Backs u/s 21(n) Capital Expenditure	3217				
	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
	Add Backs Tax Gain on Sale of Intangibles	3225				
	Add Backs Tax Gain on Sale of Assets	3226				
	Add Backs $u/s21(p)$ Utility Bills exceeding prescribed amount not paid through prescribed mode	322902				
	Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903				
	Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system	322905				
	Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees	322901				

Add backs u/s 21(ca) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act	3227		
Deduction on profit on debit inadmissible u/s 106A	322904		
Add Backs Pre-Commencement Expenditure / Deferred Cost	3230		
7.50% of sales dealers of products listed in the 3rd Sch to the Sales Tax Act, 1990 who are not registered under the STA 1990 and not appearing in the active taxpayers' list under the ITO 2001	3231		
Other Inadmissible Deductions	3234		
Add Backs Accounting (Loss) on Sale of Intangibles	3235		
Add Backs Accounting (Loss) on Sale of Assets	3236		
Add Backs Accounting Amortization	3237		
Add Backs Accounting Depreciation	3238		
Admissible Deductions	3259		
Accounting Gain on Sale of Intangibles	3245		
Accounting Gain on Sale of Assets	3246		
Tax Amortization for Current Year	3247		
Tax Depreciation / Initial Allowance for Current Year	3248		
Pre-Commencement Expenditure / Deferred Cost	3250		
Other Admissible Deductions	3254		
Tax (Loss) on Sale of Intangibles	3255		
Tax (Loss) on Sale of Assets	3256		
Unabsorbed Tax Amortization for Previous Years	3257		
Unabsorbed Tax Depreciation for Previous Years	3258		

mployment roperty	>	Search Amount Code/Description	Q			IMPORT PREV	IOUS RETURN	PREPARE PSID	CALCULAT
isiness	•	Description		Code	Total Amount	Amount Exempt from / Subject to Fixed / Fix Tax		Subject to Normal Tax	
Manufacturing / Trading Items	-1								
Other Revenues		Income / (Loss) from Business before adjustr Depreciation / Initial Allowance / Amortization		3270					
Management, Administrative, Se Financial Expenses	elling	Unadjusted (Loss) from Business for 2020		327020					
Inadmissible / Admissible ductions		Unadjusted (Loss) from Business for 2021		327021					
Adjustments		Unadjusted (Loss) from Business for 2022		327022					
Business Assets / Equity / Liabil	lities	Unadjusted (Loss) from Business for 2023		327023					
7F Tax on Builders and Develope	ers	Unadjusted (Loss) from Business for 2024		327024					
apital Assets	>								
her Sources	>								
reign Sources / Agriculture	>								
x Chargeable / Payments	>								
ealth Statement	>								

Employment >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID	CALCULATE
Property >				
Business >	Description	Code	Amount	
- Manufacturing / Trading Items	Total Assets	3349		
- Other Revenues	Land	2204		
- Management, Administrative, Selling		3301		
& Financial Expenses	Building (all types)	3302		
- Inadmissible / Admissible Deductions	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	Advances / Deposits / Prepayments	3312		
- Adjustments	Stocks / Stores / Spares	3315		
- Business Assets / Equity / Liabilities	Cash / Cash Equivalents	3319		
- 7F Tax on Builders and Developers				
Capital Assets >	Other Assets	3348		
	Total Equity / Liabilities	3399		
Other Sources >	Capital	3352		
Foreign Sources / Agriculture		3352		
ax Chargeable / Payments	Long Term Borrowings / Debt / Loan	3371		
Wealth Statement	Trade Creditors / Payables	3384		
wealth Statement	Other Liabilities	3398		

Employment >	Search Amount Code/Description Q			IMPORT PREVIOUS RETURN PREP	ARE PSID CALCULATE
Property >		Code	Total Amount	Taxable Profit	_
Business	Description	Code	Iotal Amount	Taxable Profit	
- Manufacturing / Trading Items	Construction and sale of residential, commercial or other buildings @1	0% 3401			
Other Revenues	Development and sale of residential commercial or other plots @15%	3402			
- Management, Administrative, Selling Financial Expenses	Construction and Development of residential, commercial or others @1	2% 3403			
Inadmissible / Admissible Deductions					
- Adjustments					
Business Assets / Equity / Liabilities					
7F Tax on Builders and Developers					
Capital Assets					
Other Sources >					
oreign Sources / Agriculture					
ax Chargeable / Payments					
Wealth Statement					

Employment	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RETUR	N PREPARE PSID	CALCI
Property	>							-
Business	>	Description		Code	Total Amount	Amount Exempt from Tax Amo / Subject to Fixed / Final Tax	unt Subject to Normal Tax	
Capital Assets	>							
- Capital Gains / (Loss)		Gains / (Loss) from Capital Assets	Gains / (Loss) from Capital Assets					
- Long Term								
Short Term	_							
Other Sources	>							
Foreign Sources / Agriculture	>							
ax Chargeable / Payments	>							
Wealth Statement								

mployment	>						-	-
roperty	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID	CALC
lusiness	>	Description		Code	Total Amount	Amount Exempt from Tax Amou / Subject to Fixed / Final Tax	nt Subject to Normal Tax	
apital Assets	>							
Capital Gains / (Loss)		Consideration Received on Disposal of Securities held Long Term		4006				
Long Term		Cost of Acquisition of Securities including Ancillary Expenses held Long		4016				
Short Term		Term						
	,	Net Gain / (Loss) on Securities held long term		4017				
ther Sources	,							
oreign Sources / Agriculture	>							
ax Chargeable / Payments	>							
Wealth Statement	>							

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Employment	>	Search Amount Code/Description	Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALC
Property	>							-
Business	>	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
Capital Assets	>							
Capital Gains / (Loss)		Consideration Received on Disposal of Securities h	neld Short Term	4025				
- Long Term		Cost of Acquisition of Securities including Ancillary Expenses held Short		4036				
Short Term		Term						
		Net Gain / (Loss) on Securities held Short Term		4037				
Other Sources	>	Ľ						
oreign Sources / Agriculture	>							
Fax Chargeable / Payments	>							
Wealth Statement	>							

Employment	>	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULAT
Property	,		Code	Total Amount		Amount Subject to Normal	-
Business	>	Description	code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final	Tax	
Capital Assets	>				Тах		
Other Sources	>	Income / (Loss) from Other Sources	5000				
- Receipts / Deductions		Receipts from Other Sources	5029				
Foreign Sources / Agriculture	>	Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada	5003041				
Tax Chargeable / Payments	>	Family Benefit Account	0000011				
Wealth Statement	>	Royalty	5002				
	-	Profit on Debt	500312				
		Loan, Advance, Deposit or Gift received in Cash	5016				
		Other Receipts	5028				
		Ground Rent	5004				
		Rent from sub lease of Land or Building	5005				
		Rent from lease of Building with Plant and Machinery	5006				
		Annuity / Pension	5007				
		Deductions from Other Sources	5089				
		Other Deductions	5088				

Employment	>											
	- í I	Search A	mount Code/Des	cription	Q				IMPORT PREVI	DUS RETURN	PREPARE PSID	CALCULA
Property	>	-				14.05				- 11 out		_
Business	>	Descripti	ion			Cod	e	Total Amount	Amount Exempt from Ta / Subject to Fixed / Fina		t Subject to Normal Tax	
Capital Assets	>								Tax			
Other Sources	>											
	_	Foreig	n Income			6000						
Foreign Sources / Agriculture	>	Foreig	n Property Incom	e / (Loss)		6029						
- Foreign Sources		Foreig	n Business Incon	ne / (Loss)		6039						
- Agriculture		Foreig	n Capital Gains /	(Loss)		6049						
Tax Chargeable / Payments	>	Foreig	n Other Sources I	ncome / (Loss)		6059						
Wealth Statement	>	Foreig	n Salary Income			6011						

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Employment	>	Search Amount Code/Description	Q				IMPORT PREVIOUS RETURN	PREPARE PSID	CALC
roperty	>					_		-	
lusiness	>	Description		Code	Total Agriculture Income	Exempt Agriculture	Amount Subject to Normal Tax	Tax Paid in Province	
apital Assets	>					Income			
ther Sources	>	Agriculture Income		10135					-
oreign Sources / Agriculture	,	Agriculture income		6100					(+)
Foreign Sources	_								
Agriculture									
ax Chargeable / Payments	>								
Wealth Statement	>								

Employment Property	>	Search Amount Code/Description	٩			IMPORT PREVIOUS RETUR	N PREPARE PSID	CALCULATE
Business	,	Description		Code	Total	Inadmissible	Admissible	
capital Assets	› ›	Deductible Allowances		9009				
oreign Sources / Agriculture	>	Zakat u/s 50		9001				
ax Chargeable / Payments	>	Workers Welfare Fund u/s 60A Educátional Expenses u/s 60D		9002 9008				
Deductible Allowances	-	No. of Children for whom tuition fee is paid		900801				
Tax Reductions								
Tax Credits								
Capital Assets Adjustable Tax								
Final Tax								
Minimum Tax								
Average Tax								
Computations								

Employment	> Saa	rch Amount Code/Descrip	tion	Q			IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Property	>	en Ambunt Coder Descrip	000	4					
Business	> Des	cription			Code	Total	Tax Chargeable	Amount	
Capital Assets	>								
Other Sources	> In	come Tax on working cap	ital u/s 99A of Ninth Schedi	ule	920001				
Foreign Sources / Agriculture	>								
Tax Chargeable / Payments	•								
Deductible Allowances									
- Tax Chargeable									
- Tax Reductions									
- Tax Credits									
- Capital Assets									
- Adjustable Tax									
- Final Tax									
- Minimum Tax									
- Average Tax									
- Computations									
Wealth Statement	>								

mployment	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RET	URN PREPARE PSID CALDUL
roperty	>	or an entreme coast occumption	<u> </u>				
isiness	>	Description		Code	Total Amount	Tax Chargeable	Tax Reducted
pital Assets	>	Discontraction					
her Sources	>	Tax Reductions		9309			
reign Sources / Agriculture	>	Tax Reduction for Full Time Teacher / Researcher medical professions who derive income from priv		9302			
x Chargeable / Payments	>	Tax Reduction on Tax Charged on Behbood Certif Benefit Account in excess of applicable rate	icates / Pensioner's	930101			0
eductible Allowances	-	Tax Reduction on Capital Gain on Immovable Pro	perty under clause (9A),	930701			
ax Chargeable		Part III, Second Schedule for Ex-Servicemen and s Armed Forces and ex-employees and serving pers Provincial Government (250%					
ax Reductions		Tax Reduction on Capital Gain on Immovable Pro	nerty under clause (94)	930702			
ax Credits		Part III, Second Schedule for Ex-Servicemen and a Armed Forces and ex-employees and serving personal	serving personnel of	930702			
Capital Assets		Provincial Government @75%					
Adjustable Tax							
Final Tax							
Minimum Tax							
Average Tax							
Computations							
ealth Statement	>						

roperty >	Search Amount Code/Description Q			IMPORT PREVIOUS RE	TURN PREPARE PSID	CALCULATE
Business	Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	
Capital Assets	1.0440					
ther Sources >	Tax Credits	9329				
oreign Sources / Agriculture	Tax Credit for Charitable Donations u/s 61	9311				
	Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
x Chargeable / Payments >	Tax credit u/s 64D for POS machine	9332				
Deductible Allowances	Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901				
Tax Chargeable	Investment Tax Credit for Specified industrial undertaking u/s 656	931902				
Tax Reductions	Tax credit u/s 65G specified Industrial Undertakings					
Tax Credits		931903				
Capital Assets	Tax Credit u/s 103	9320				
Adjustable Tax	Tax Credit for Tax Paid on Share Income from AOP	9321				
Final Tax	Tax credit for Charitable Organizations u/s 100C	9323				
Minimum Tax	Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				
Average Tax	Tax Credit for Charitable Donations u/s 61 where the donation is made to	9331				
Computations	associate	5001				

mployment	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID CALCULATE
roperty	>	acarer Antoin adaer acaription	~				
usiness	>	Description		Code	Cost / Declared Value	Fair Market	Value
apital Assets	5						
ther Sources	>	Agriculture Property excluding Farmhouse		7100			+
oreign Sources / Agriculture	,	Farmhouse		7101			+
	_	Residential Property		7102			+
ax Chargeable / Payments	>	Commercial Property		7103			+
Deductible Allowances		Industrial Property		7104			+
Tax Chargeable		Any other immovable capital asset		7105			+
Tax Reductions		Total Value of capital assets		7106			
Tax Credits							
Capital Assets		Total value of capital assets taxable under section 7E		7107		0	0
Adjustable Tax		Deemed Income under section 7E		7108			
Final Tax							
Minimum Tax							
Average Tax							
Computations							

Data Amortization Depreciation Minimum Tax Option out of PTR

Payment Company Director Attachment Attribute

EN JJ

Employment	Search Amount Code/Description	Q	IMPORT PREVIOUS RETURN PREPARE PSID CALCULAT
Property	Description	Code Receipts / Value	Tax Collected / Deducted Tax Chargeable
usiness			Contraction of the state
apital Assets	Adjustable Tax	640000	
her Sources	> Import u/s 148 @1%	64010002	
reign Sources / Agriculture	Import u/s 148 @2%	64010004	
x Chargeable / Payments	> Import u/s 148 @3%	64010006	
Deductible Allowances	Import u/s 148 @4%	64010008	
ax Chargeable	Import u/s 148 @4.5%	64010009	
ax Reductions	Import u/s 148 @5.5%	64010011	
ax Credits	Salary of Employees u/s 149	64020004	
apital Assets	Directorship Fee u/s 149(3)	64020005	
djustable Tax	Profit on Debt u/s 151(1)(a) from NSC / PO Dep		+
ixed / Final Tax	Profit on Debt u/s 151(1)(b) from Bank Account		(+)
linimum Tax verage Tax	Profit on Debt u/s 151(1)(c) from Government S		+
omputations	Profit on Debt u/s 151 (1)(d) from Others @15%	64040004	(+)
	Payment for Goods, Services, Contracts, Rent, et		
alth Statement	> 152(2)		
	Profit on Debt to a Non-Resident u/s 152(2)	64050008	+
	Payment for Goods u/s 153(1)(a) @1%	64060002	
	Payment for Goods u/s 153(1)(a) @1.5%	64060003	
	Payment for Goods u/s 153(1)(a) @2.5%	64060005	
	Payment for Goods u/s 153(1)(a) @4.5%	64060009	
	Payment for Services u/s 153(1)(b) @8% u/c (42 Schedule) of Part IV of Second 64060116	
	Rent of Immoveable Property u/s 155	64080001	+
	Advance tax on cash withdrawal u/s 231AB	64100101	+
	Motor Vehicle Registration Fee u/s 231B(1) (Up vehicle	o 850 cc) - on value of 64100301	(+)
	Motor Vehicle Transfer Fee u/s 231B(2) (above l of vehicle	50cc) – on engine capacity 64100302	+
	Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) -	on value of vehicle 64100303	+
	Motor Vehicle Registration Fee u/s 231B(1A) (N	on-ATL) @4% 64100304	(+)
	Motor vehicle registration by person who has no	purchased vehicle from 64100306	+
	local manufacturer u/s 231B(2A)		
	Motor Vehicle Registration Fee u/s 231B(1) (Wit	Section 1	+
	Motor Vehicle Transfer Fee u/s 231B(2) (Withou		+
	Motor Vehicle Sale u/s 231B(3) (851cc to 1000c		(+)
	Motor Vehicle Sale u/s 231B(3) (Without Engine		+
	Motor Vehicle Sale u/s 231B(3) (1001cc to 1300		+
	Motor Vehicle Sale u/s 231B(3) (1301cc to 1600		+
	Motor Vehicle Sale u/s 231B(3) (1601cc to 1800		+
	Motor Vehicle Sale u/s 231B(3) (1801cc to 2000		+
	Motor Vehicle Sale u/s 231B(3) (2001cc to 2500		
	Motor Vehicle Sale u/s 2318(3) (2501cc to 3000	and and a second and a second	+
	Motor Vehicle Registration Fee u/s 231B(1) (851 vehicle	cc to 1000cc) - on value of 64100317	<u>_</u>
	Motor Vehicle Sale u/s 231B(3) (Above 3000cc)	- on value of vehicle 64100316	(+)
	Motor Vehicle Registration Fee u/s 231B(1) (100 of vehicle	1cc to 1300cc) - on value 64100318	+
	Motor Vehicle Registration Fee u/s 231B(1) (130 of vehicle	1cc to 1600cc) - on value 64100319	+
	Motor Vehicle Registration Fee u/s 231B(1) (160 of vehicle	1cc to 1800cc) - on value 64100320	+
	Motor Vehicle Registration Fee u/s 231B(1) (180 of vehicle	1cc to 2000cc) - on value 64100321	+
	Motor Vehicle Registration Fee u/s 231B(1) (200 of vehicle	1cc to 2500cc) - on value 64100311	+

Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle	64100312	+
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle	64100313	+
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201	
Goods Transport Public Vehicle Tax u/s 234	64130001	(+)
Passenger Transport Public Vehicle Tax u/s 234	64130002	+
Private Vehicle Tax u/s 234	64130003	+
Electricity Bill of Commercial / Industrial Consumer u/s 235	64140050	+
Electricity Bill of Domestic Consumer u/s 235	64140101	+
Telephone Bill u/s 236(1)(a)	64150001	+
Cellphone Bill u/s 236(1)(a)	64150002	+
Prepaid Telephone Card u/s 236(1)(b)	64150003	+
Phone Unit u/s 236(1)(c)	64150004	+
Internet Bill u/s 236(1)(d)	64150005	+
Prepaid Internet Card u/s 236(1)(e)	64150006	(+)
Purchase by Auction u/s 236A (including renewal of license)	64150101	
Sale / Transfer of Immovable Property u/s 236C	64150301	
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302	
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303	
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407	
Withholding tax on Sale Considerations u/s 37(6) \circledast 10%	64220160	
Purchase of other commodities by Distributors / Dealers / Wholesalers $\ensuremath{u}\xspace/\ensuremath{s}\xspace$ 236G	64150701	
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702	
Purchase by Retailers u/s 236H	64150803	
Purchase / Transfer of Immovable Property u/s 236K	64151101	
Adjustments under 236A for Builders/Developers	64310010	
Adjustments under 236K for Builders/Developers	64310011	
Advance tax on On-Money u/s 231B(2A)	64010033	
Advance Tax on Withdrawal of Balance under Pension Fund u/c 23A of Part I of Second Schedule	64010034	
Export Proceeds u/s 147 (6C) @1%	64010037	
Persons remitting amount abroad through credit / debits / prepaid cards $u/s236 \mathrm{Y}$	64151905	
Advance tax on foreign domestic workers u/s 2310	64151907	

operty	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID	CALCULATE
siness	>			
	Description	Code Receipts / Value	Tax Collected / Deducted Tax Chargeable	
pital Assets	5			
her Sources	Fixed / Final Tax	64000101		
reign Sources / Agriculture	 Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25% 	64330050		
x Chargeable / Payments	Dividend u/s 150 @0%	64330066		
Deductible Allowances	Dividend u/s 150 @35%	64330067		
Tax Chargeable	Return on Investment in Sukuks u/s 151(1A) @ 10%.	64330054		
Tax Reductions	Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055		
Tax Credits	Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056		
Capital Assets	Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061		
Adjustable Tax	Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062		
ixed / Final Tax	Dividend u/s 150 @7.5%	64030052		-
Minimum Tax	Dividend u/s 150 @15%	64030055		
Average Tax	If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5%	64030091		
Computations	u/s 151(1A), u/s 152(1DB) If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10%	64030092		
ealth Statement	> u/s 151(1A), u/s 152(1DB)			
	Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)	64030090		
	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		
	Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040057		
	Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)	64040058		
	Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @10%, non- ATL @20%)	64040056		
	Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040051		-
	Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%(amount not exceeding 5 million)	64040052		
	Profit on Debt u/s 151(1)(c) from Government Securities @15%	64040053		
	Profit on Debt u/s 151 (1)(d) from Others @15%	64040054		
	Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) /	64050057		
	Division IV, Part I, 1st Schedule Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%,	64050096		*
	Part II, 2nd Schedule Royalty / Fee for Technical Services to a Non-Resident covered under ADTT			
	Payment for foreign produced commercials to a Non-Resident u/s 152(1BA)	64050097		
	@ 20%	64050100		
	Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule	64070151		
	Sale Proceeds of Goods to Exporter u/s 154(3)	64070152		
	Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153		C
	Contract Payments to Indirect Exporter u/s 154(3B)	64070154		
	Export Proceeds u/s 154(3C)	64070155		
	Prize on Prize Bond u/s 156	64090051		
	Winnings from Crossword Puzzle u/s 156	64090052		
	Winnings from Raffle u/s 156	64090053		
	Winnings from Lottery u/s 156	64090054		
	Winnings from Quiz u/s 156	64090055		
	Winnings from Sale Promotion u/s 156	64090056		
	Commission / Discount on Petroleum Products u/s 156A @12%	64090151		
	Attributable income from controlled foreign company u/s 109A @ 15%	64120031		
	Electricity Bill of Commercial Consumer u/s 235	64140051		+
	Electricity Bill of Domestic Consumer u/s 235	64140053		+ (=
	Electricity Bill of Industrial Consumer u/s 235	64140052		+

Bonus shares issued by companies u/s 236Z	64151351	
Advance tax u/s 236C for Investment by Non-Resident	64330053	
Advance tax u/s 236K for Non-Resident Transferee	64151952	
Capital Gains on Immovable Property u/s 37(1A)	64220050	
Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year	64220058	(+)
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060	÷ •
Capital Gains on Immovable Property u/s 37(14) where property is acquired on or after 1st July,2024 and taxpayer was on ATL on date of disposed off	64220065	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064	+
Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065	+
Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)	64220151	
Capital Gains on Securities u/s 37A @2.5%	64220152	
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153	
Capital Gains on Securities u/s 37A @7,5%	64220157	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%	64220158	
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A	64220161	6
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT Other than stock funds) u/s 37A	64220159	
Capital Gains on Securities u/s 37A @12.5% (where securities acquired setween July 01, 2013 to June 30,2022)	64220155	
Capital Gains on Securities u/s 37A @15%	64220156	
Profit on Debt on National Savings Certificates including Defence Saving pertaining to pervious years u/s 39(4A)	64230052	
Receipts from Shipping Business of a Non-Resident Person u/s 7	64310065	
Receipts from Shipping Business of a resident person u/s 7A	64310055	
ncome from projects u/s 100D @ 20%	64310067	
Fax on business income of builders u/s 7C (advance tax installments paid inder Rule 13S)	64310072	
Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers	64310066	(+)
Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)	64330060	
Tax on business income of developers u/s 7D (advance tax installments baid under Rule 13S)	64310073	
Transport Monetization for Government Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051	
Export of IT/ITeS Services u/s 154A @ 0.25%	64060290	
Export of services u/s 154A @1%	64060285	
Tax deduction on payments to persons engaged in international money ransfer or cross border remittances u/s 152(1DC) / Division IV, Part I, 1st Schedule @ 10%	64210057	
Tax deduction on payment to persons to card network company/payment ateway or any other persons/interbank financial telecommunication services u/s 152(10D) / Division IV, Part I, 1st Schedule @ 10%	64210058	

Data Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute EN إدير Employment 5 IMPORT PREVIOUS RETURN PREPARE PSID Search Amount Code/Description 9 Property 5 Tax Collected / Deducted Code Receipts / Valu Business **Capital Assets** 5 Minimum Tax 64000102 Other Sources > Import u/s 148 @1% 64010052 Foreign Sources / Agriculture > Import u/s 148 @2% 64010054 Tax Chargeable / Payments Import u/s 148 @3.5% 64010084 - Deductible Allowances Import u/s 148 @4% 64010058 - Tax Chargeable Import u/s 148 @5.5% 64010061 - Tax Reductions Import u/s 148 @6% 64010062 - Tax Credits No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930 64120047 - Capital Assets - Adjustable Tax No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 64120046 100 - Fixed / Final Tax No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 64120048 970 No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70 - Average Tax 64120045 No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ (@ Rs. 5000 - Computations 64120087 Wealth Statement No. of imported mobile phones under CBU category u/s 148 exceeding > 64120088 500\$ @ Rs. 11500 No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350% up to 500% @ Rs. 3000 64120049 No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 64120050 500\$ @ Rs. 5200 Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s $152(1{\rm A})(a)$ / Division II, Part III, 1st Schedule 64050052 Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division 64050053 II, Part III, 1st Schedule Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division 64050054 II, Part III, 1st Schedule Tax Deductible from Non-Residents on Capital Gains on Disposal of Debt 64050050 Instruments/Government Securities/Certificates Invested through FCVA/NRVA u/s 152(1DA) /Division II, Part III,1st Schedule ment for Goods u/s 6c(1)(a) @11% - for Toll manufacturers. For other 64060084 than companies Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule 64050055 Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule 64050056 Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule 64050095 Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule 64340210 Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule 64050009

64050098

64050012

64060051

64050013

64060052

64060053

64060055

Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT

Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule

ent to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part

Payment for Goods u/s 153(1)(a) @0.5%

Payment for Goods u/s 153(1)(a) @1%

Payment for Goods u/s 153(1)(a) @1.5%

Payment for Goods u/s 153(1)(a) @2.5%

III, 1st Schedule

Payment for Goods u/s 153(1)(a) @0.25%	64060082	
Payment for Goods u/s 153(1)(a) @5.5%	64060083	
Payment for Services u/s 153(1)(b) @0.5%	64060151	
Payment for Services u/s 153(1)(b) @1%	64060152	
Payment for Services u/s 153(1)(b) @1.5%	64060153	
Payment for Specified Services u/s 153(1)(b) @2%	64060555	
Payment for Specified Services u/s 153(1)(b) @4%	64060158	
Payment for Services u/s 153(1)(b) @11%	64060172	
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211	
Receipts from Contracts u/s 153(1)(c) @8%	64060266	
Receipts from Contracts u/s 153(1)(c) @10%	64060270	
Fee for Export related Services u/s 153(2) @1%	64060352	
Export Proceeds u/s 154(1) @1%	64070054	
Brokerage / Commission u/s 233 @5%	64120060	
Brokerage / Commission u/s 233 @8%	64120066	
Brokerage / Commission u/s 233 @10%	64120070	
Brokerage / Commission u/s 233 @12%	64120074	
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051	
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053	
No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)	64150507	
Foreign produced TV play (single episode) u/s 236CA (2)	64150509	
Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)	64150510	
Capital Gains on Immovable Property u/s 37(1A) where property is acquired on or after 1st July,2024 and taxpayer was Non-ATL on date of disposed off	64220064	(+)

imployment	>	Search Amount Code/Description	Q			IMPORT PREVIOUS RE	TURN PREPARE PSID	CALCULATE
Property	,		-				Concerne D	
usiness	,	Description		Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	
apital Assets	>	Normal Action						
her Sources	,	Average Tax		64000103				
oreign Sources / Agriculture	,	Average Rate of tax for Calculation of employment To 100%)	termination benefits (0%	6421005401				
ax Chargeable / Payments	•	Employment Termination Benefits u/s 12(6) Charg Rate	eable to Tax at Average	64210054				
Deductible Allowances		Average Rate of tax for Calculation of salary arrear	s (0% To 100%)	6421005601				
Tax Chargeable		Salary Arrears u/s 12(7) Chargeable to Tax at Relevant	vant Rate	64210056				
Tax Reductions								
Tax Credits								
Capital Assets								
Adjustable Tax								
Fixed / Final Tax								
Minimum Tax								
Average Tax								
Computations								
ealth Statement	,							

nent >	a Cart Care Street Care Care					-
,	Search Amount Code/Description	٩			IMPORT PREVIOUS RETURN	PREPARE PSID
s 3	Description	Code	Total Amount		t Exempt from Tax Amoun ct to Fixed / Final	t Subject to Normal Tax
Assets				7 300	Tax	184
ources	1					
Sources / Agriculture	Design of the Armine of the Ar	1000				
geable / Payments >	Income / (Loss) from Property	2000				
ible Allowances	Income / (Loss) from Business	3000		0	0	0
argeable	Gains / (Loss) from Capital Assets	4000				
ductions	Income / (Loss) from Other Sources	5000				
dits	Foreign Income	6000				
Assets	Agriculture Income					
ble Tax Final Tax		6100				
m Tax	Share in untaxed Income from AOP	3131				
e Tax	Share in Taxed Income from AOP Total Income	3141				
tations		9000				
tatement >	Deductible Allowances	9009				
	Taxable Income	9100				
	Tax Chargeable	9200				
	Normal Income Tax	920000				
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Ta	ax 920100				
	WWF	920900				
	Tax Reductions					
		9309				
	Tax Credits	9329				
	Turnover/Tax on Income of Cotton Ginners	9012				
	Turnover / Tax Chargeable u/s 113 @0.25%	923152				
	Turnover / Tax Chargeable u/s 113 @0.75%	923168				
	Turnover / Tax Chargeable u/s 113 @ 0.50% Turnover / Tax Chargeable u/s 113 @ 1.25%	923206				
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923161 923193				
	Difference of Minimum Tax Chargeable u/s 113					
		923194				
	Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183				
	Surcharge on high earning person u/s 4AB	923184				
	Tax on High Earning Persons u/s 4C	9231822				
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
	Difference of Minimum Tax Chargeable	923201				
	Refund Adjustment of Other Year(s) against Demand of this Year	92101		0		0
				ÿ		0
	Withholding Income Tax	9201			0	
	Advance Income Tax	9202				
	Advance Tax Paid under 147 for Builders/Developers (100D)	92025				
	Advance income Tax u/s 147(5C)	92026				
	Advance Income Tax u/s 147 read with section 7F	92027				
	Advance Income Tax u/s 147A	92022				
	Admitted Income Tax					
		9203				
	Demanded Income Tax	9204				

Data Amortization	Depr	eciation Minimum Tax Option out of	PTR Payment Compa	ny Director Attachment Attr	ibute	اردین EN
Employment	>	Search Amount Code/Description	Q		IMPORT PREVIOUS RETURN PREP	ARE PSID CALCULATE
Property	>	Search Anobili Gude/Description	4			
Business	>	Description		Code	Amount	
Capital Assets	>	factoria con				
Other Sources	>	Personal Expenses		7089		
Foreign Sources / Agriculture	,	Rent		7051		
Tax Chargeable / Payments	>	Rates / Taxes / Charge / Cess		7052		
		Vehicle Running / Maintenence		7055		
Wealth Statement	,	Travelling		7056		
- Personal Expenses		Electricity		7058		
- Personal Assets / Liabilities		Water		7059		
- Reconciliation of Net Assets	_	Gas		7060		
		Telephone		7061		
		Asset Insurance / Security		7066		
		Medical		7070		
		Educational		7071		
		Club		7072		
		Functions / Gatherings		7073		
		Donation, Zakat, Annuity, Profit on Debt, Life In	isurance Premium, etc.	7076		
		Other Personal / Household Expenses		7087		
		Contribution in Expenses by Family Members		7088		

mployment >			
roperty	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID CALCULAT
isiness >>	Description	Code Amount	Estimated Current Market Value
pital Assets			
ner Sources >	Disclaimer: Values entered in Estimated Current Market Value column are l liability or for your wealth reconciliation.	peing collected for academic and policy research purpo	ises only. They are not required to be used for determining your tax
reign Sources / Agriculture >	Agricultural Property	7001	(+)
x Chargeable / Payments >		7002	(*)
ealth Statement	D. Market	7003	(+)
	Equipment (Non-Business)	7004	
Personal Expenses Personal Assets / Liabilities	Animal (Non-Business)	7005	
Reconciliation of Net Assets	Investment (Non-Business) (Account / Annuity / Bond / Certificate /	7006	(+)
	Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)		
	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	(+)
	Motor Vehicle (Non-Business)	7008	+
	Precious Possession	7009	+
	Household Effect	7010	
	Personal Item	7011	
	Cash (Non-Business)	7012	
	Any Other Asset	7013	+
	Assets held on others name (including non-filer Spouse/Dependents)	7014	+
	Total Assets inside Pakistan	7015	
	Assets held outside Pakistan	7016	+
	Capital or voting rights in foreign company	7018	+
	Total Assets held outside pakistan	7020	
	Total Assets	7019	
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan /		(+)
	Creait (Non-Business) (Advance / Borrowing / Creait / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	+
	Foreign liabilities	7022	
	Total Liabilities	7029	
	Net Assets Current Year	703001	

Base of Amount Code/Description Code Mount Precover Strain Person I Code Code Capital Assets	Imployment	>					
suises code Autoritie appla1 Assets > Fectorization 70001 origin Source / Agriculture > Fectorization 70001 ax Chargebbl / Poynetic > Fectorization 70001 Prescal Express > Fectorization 70001 Prescal Express > more Declared as per Return for the year subject to Normal Tax 7001 Prescal Express > more Declared as per Return for the year subject to Normal Tax 7001 Prescal Express > more Declared as per Return for the year subject to Normal Tax 7001 Prescal Express > more Declared as per Return for the year subject to Final 7001 Multistable Declared as per Return for the year subject to Final 7002 Adjustment to Inflows 7032 Inflort Express 7034 Inflort Express 7034 Inflort Express 7034			Search Amount Code/Description	Q		IMPORT PREVIOUS RETURN	PREPARE PSID CALCULAT
InterSources / Apriculture Image: Advances / Apriculture Ad			Description		Code	Amount	
ther Sources / Apriculture > 1 Net Assets Previous Year result Statement result St	apital Assets	,	1				
Descension Decises / Agriculture Network 700003 textInd states Increase / Decrease in Assets 700003 Personal Expenses Increase / Decrease in Assets 7031 Personal Assets / Ubabilities Increase / Decrease in Assets 7031 Recordition of Net Assets Increase / Decrease in Assets 7031 Adjustments in Inflows 7032 Increase / Decrease in Assets Personal Assets / Ubabilities Toomor Attributable to Receipts, etc. Declared as per Return for the year subject to Final // Fixed Tax 7033 Recordition of Net Assets Totage Remittance 7036 Gift 7037 Increase / Decrease in Assets, excluding Capital Gain on Immovable Propery 7038 Decread in come Attributable to Receipts (Buildern/Developens) 7034 Income Attributable to Receipts (Buildern/Developens) Others Decread in come declared as per Return for the year 7038 Income Attributable to Receipts (Buildern/Developens) 7038 Decread income declared as per Return for the year 7048 Income Attributable to Receipts (Buildern/Developens) 7038 Decread income declared as per Return for the year 7098 Income Attributable to Receipts (Buildern/Develope	ther Sources	>	Net Assets Current Year		703001		
delth Statement Infores 7049 Presonal Expenses Income Declared as per Return for the year subject to Normal Tax 7031 Recorcilation of Net Assets Income Declared as per Return for the year subject to Final / 7030 Adjustments in Inflows 7034 Image: Comparison of Net Assets Adjustments in Inflows 7034 Image: Comparison of Net Assets Grif 7037 Image: Comparison of Net Assets 7034 Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / 7034 Image: Comparison of Net Assets Information Grif 7034 Image: Comparison of Net Assets Image: Comparison of Net Assets Other Gair on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 Image: Comparison of Net Assets Image: Comparison of Net Assets Other Deemed income declared as per Return for the year 7048 Image: Comparison of Net Assets Image: Comparison of Net Assets Income Attributable to Receipts (Builders/Developens) 7048 Image: Comparison of Net Asset Image: Comparison of Net Asset Income Attributable to Receipts (Builders/Developens) 7099 Image: Comparison of Net Asset Image: Comparison of Net Asset Image: Comparison of	oreign Sources / Agriculture	>	Net Assets Previous Year		703002		
Personal Expenses Personal Assets / Liabilities Reconciluation of Net Assets Reconciluation Reconciluation of Net Assets Reconciluation Reconciluation of Net Assets Reconciluation Reconciluation of Net Assets Reconciluation Reconciluation Reconcilu	x Chargeable / Payments	>	Increase / Decrease in Assets		703003		
Personal Assets / Liabilities Recordilation of Net Assets Recordination of Net Assets	ealth Statement	>	Inflows		7049		
Reconciliation of Net Assets 7.022 Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Foreign Remittance 7034 Adjustments in Inflows 7034 Foreign Remittance 7036 Interme Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Red fas 7037 Gain on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 Income Attributable to Receipts (Builders/Developers) 7039 Others 7048 Deemed Income declared as per Return for the year 7048 Adjustments in Outflows 7099 Outflows 7099 Adjustments in Outflows 7091	Personal Expenses		Income Declared as per Return for the year subj	ect to Normal Tax	7031		
Indeed Tax 7033 Adjustments in Inflows 7034 Foreign Remittance 7036 Inheritance 7037 Gift 7037 Gair on Disposal of Assets, excluding Capital Gair on Immovable Property 7038 Income Attributable to Receipts (Builders/Developers) 7038 Others 7048 Deemed Income declared as per Return for the year 7048 Personal Expenses 7089 Adjustments in Outflows 7099 Gift 7091	Personal Assets / Liabilities		Income Declared as per Return for the year Exer	npt from Tax	7032		
Foreign Remittance 7035 Inheritiance 7036 Gift 7037 Gain on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 Income Attributable to Receipts (Builders/Developers) 7039 Others 7048 Deemed Income declared as per Return for the year 7048 Vuflows 7099 Personal Expenses 7099 Adjustments in Outflows 7099 Gift 7091	Reconciliation of Net Assets			s per Return for the year subject to Final /	7033		
Inheritance 7036 Gift 7037 Gain on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 Income Attributable to Receipts (Builders/Developers) 7039 Others 7048 Deemed Income declared as per Return for the year 7048 Personal Expenses 7099 Adjustments in Outflows 7091 Gift 7091			Adjustments in Inflows		7034		+
Gift 7037 + Gain on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 Income Attributable to Receipts (Builders/Developers) 7039 Others 7048 + Deemed Income declared as per Return for the year 7043 Dutflows 7099 + Personal Expenses 7089 Adjustments in Outflows 7098 + Gift 7091 + Gift 7091 + Gift 7091 + Coston Disposal of Assets 7092			Foreign Remittance		7035		
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 income Attributable to Receipts (Builders/Developers) 7039 Others 7048 Deemed Income declared as per Return for the year 7043 Outflows 7099 Personal Expenses 7089 Adjustments in Outflows 7098 Gift 7091 Loss on Disposal of Assets 7092			Inheritance		7036		
Income Attributable to Receipts (Builders/Developers) 7039 Others 7048 Deemed Income declared as per Return for the year 7043 Outflows 7099 Personal Expenses 7089 Adjustments in Outflows 7098 Gift 7091 Loss on Disposal of Asserts 7092			Gift		7037		+
Others 7048 Deemed Income declared as per Return for the year 7043 Outflows 7099 Personal Expenses 7089 Adjustments in Outflows 7098 Gift 7091 Loss on Disposal of Assetts 7092			Gain on Disposal of Assets, excluding Capital G	ain on Immovable Property	7038		
Deemed Income declared as per Return for the year 7043 Outflows 7099 Personal Expenses 7089 Adjustments in Outflows 7098 Gift 7091 Loss on Disposal of Assets 7092			Income Attributable to Receipts (Builders/Devel	opers)	7039		
Outflows 7099 Personal Expenses 7089 Adjustments in Outflows 7098 Gift 7091 Loss on Disposal of Assets 7092			Others		7048		+
Personal Expénses 7089 Adjustments in Outflows 7098 Gift 7091 Loss on Disposal of Assets 7092			Deemed Income declared as per Return for the y	year	7043		
Adjustments in Outflows 7098 + Gift 7091 + Loss on Disposal of Assets 7092			Outflows		7099		
Gift 7091 *			Personal Expenses		7089		
Loss on Disposal of Assets 7092			Adjustments in Outflows		7098		+
			Gift		7091		+
Unreconciled Amount 703000			Loss on Disposal of Assets		7092		
			Unreconciled Amount		703000		

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

Search Amount Code/Description	Q				IMPORT PREVIOUS RETURN GALCU
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
ntangible	3305				+
xpenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
ntangibles with unascertainable useful life @4%	3307				

preciation										
Search Amount Code/Description		٩						IMPO	ORT PREVIOUS RETURN	CALCULATE
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Depreciation	324802									
Building (all types)	330205									
Ramp for Disabled Persons	33020405									
Plant / Machinery (not Otherwise specified)	33030105									
Plant / Machinery eligible for Initial Allowance	330308									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	33030205									
Furniture (including fittings)	33030305									
Technical / Professional Books	33030405									
Offshore Installations of mineral Oil concerns	33030605									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

mum Tax							
earch Amount Code/Description	۹					IMPORT PREVIOU	RETURN DALQULATE
scription	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
oort u/s 148 @1%	64010052						
port u/s 148 @2%	64010054						
port u/s 148 @3.5%	64010084						
bort u/s 148 @4%	64010058						
oort u/s 148 @5.5%	64010061						
oort u/s 148 @6%	64010062						
ment for Contracts for Construction, Assembly or Installation Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st redule	64050052						
ment for Services, Contracts to a Non-Resident u/s 152(1A)(b) vision II, Part III, 1st Schedule	64050053						
for Advertisement Services to a Non-Resident u/s 152(1A)(c) vision II, Part III, 1st Schedule	64050054						
urance / Reinsurance Premium to a Non-Resident u/s 2(1AA) / Division II, Part III, 1st Schedule	64050055						
ment for Goods, Services, Contracts, Rent, Capital Gains, etc. Non-Resident covered under ADTT	64050098						
for advertisement services to a Non resident u/s 152(1AAA)	64050056						
ment for Other Services to a PE of a Non-Resident u/s 152(2A) / Division II, Part III, 1st Schedule	64050095						
ment for Services u/s 153(1)(b) @0.5%	64060151						
ment for Services u/s 153(1)(b) @1%	64060152						
ment for Specified Services to a PE of a Non-Resident u/s ((2A)(b) / Division II, Part III, 1st Schedule	64340210						

Payments for Contracts to a PE of a Non resident u/s 152(2A)(a) 64050012 Payments for Goods to a PE of a Non resident u/s 152(2A)(a) 64050009 Tax deductible from non-residents on capital gains on dell instruments/Covernment securities invested through SCRA u/s 152(10) / Division II, Part III, 185 Schedule 64050050 Payment for Goods u/s 153(1)(a) @0.25% 64060051 Payment for Goods u/s 153(1)(a) @0.5% 64060052 Payment for Goods u/s 153(1)(a) @1.5% 64060053 Payment for Socds u/s 153(1)(b) @1.5% 64060158 Payment for Sociel d Services u/s 153(1)(b) @2% 64060158 Payment for Sociel d Services u/s 153(1)(b) @3% 64060172 Receipts from Contracts u/s 153(1)(c) @10% 64120045 Receipts from Contract		
Tax deductible from non-residents on capital gains on debt isS(10) /bivision II, Part III, Ist Schedule64060061Tax deductible from non-residents on capital gains on disposal of debt instruments/Government securitic/cetrificates invested through FCVA/NRVA u's 1S2(10A) /bivision II, Part III, Ist Schedule64050052Payment for Goods u's 1S3(1)(a) @0.25%64060053Payment for Goods u's 1S3(1)(a) @1.5%64060053Payment for Goods u's 1S3(1)(a) @2.5%64060053Payment for Goods u's 1S3(1)(a) @2.5%64060083Payment for Goods u's 1S3(1)(a) @2.5%64060083Payment for Goods u's 1S3(1)(a) @1%640600752Payment for Sociefied Services u's 1S3(1)(b) @4%64060172Payment for Specified Services u's 1S3(1)(b) @1%64060172Receipts from Contracts u's 1S3(1)(b) @1%64060172Receipts from Contracts u's 1S3(1)(c) @1%64060172Receipts from Contracts u's 1S3(1)(c) @1%64060052Payment for Services u's 1S3(1)(c) @1%64060052No. of imported mobile phones u's 148 ucceeding 305 up to 100564120046No. of imported mobile phones u's 148 exceeding 100\$ up to S00\$ @ Rs. 90064120046No. of imported mobile phones u's 148 exceeding 200\$ up to S00\$ @ Rs. 90064120047No. of imported mobile phones u's 148 exceeding 200\$ up to 		
instruments/Government securities invested through SCRA u/s 64050050 Tax deductible from non-residents on capital gains on disposal of debi instruments/Government securities/certificates invested through FCVA/NRVA u/s 152(1DA) /Division II, Part III, 1st Schedule 64060082 Payment for Goods u/s 153(1)(a) @0.25% 64060053 Payment for Goods u/s 153(1)(a) @0.5% 64060053 Payment for Goods u/s 153(1)(a) @1.5% 64060053 Payment for Goods u/s 153(1)(a) @2.5% 64060053 Payment for Goods u/s 153(1)(a) @2.5% 64060053 Payment for Goods u/s 153(1)(a) @2.5% 64060083 Payment for Goods u/s 153(1)(a) @2.5% 64060083 Payment for Goods u/s 153(1)(a) @15% 64060083 Payment for Goods u/s 153(1)(a) @11% 64060172 Payment for Specified Services u/s 153(1)(b) @2% 64060172 Payment for Specified Services u/s 153(1)(b) @1% 64060172 Raceipts from Contracts u/s 153(1)(c) @1% 64060172 Raceipts from Contracts u/s 153(1)(c) @1% 640600252 No. of imported mobile phones u/s 148 up to 30\$ @ R6.70 64120046 No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ 64120047 No. of imported mobile phones u/s 148 exceeding 200\$ up to 500\$ @ R. 90		
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Payment for Services u/s 153(1)(b) @1.5% 64060153 Payment for Goods u/s 153(1)(a) @1% 64060052 Payment for Goods u/s 153(1)(a) @1% 64060053 Payment for Goods u/s 153(1)(a) @2.5% 64060083 Payment for Goods u/s 153(1)(a) @2.5% 64060083 Payment for Goods u/s 153(1)(a) @1% - for Toll manufactures. 64060055 Payment for Goods u/s 153(1)(a) @1% - for Toll manufactures. 64060058 Payment for Specified Services u/s 153(1)(b) @2% 64060158 Payment for Specified Services u/s 153(1)(b) @4% 64060172 Raceipts from Contracts u/s 153(1)(b) @4% 64060352 Payment for Specified Services u/s 153(2)@1% 64060352 No. of imported mobile phones u/s 148 up to 30S @ Rs. 70 64120045 No. of imported mobile phones u/s 148 exceeding 30% up to 100% 64120046 S00% @ Rs. 900 64120048 64120049 No. of imported mobile phones u/s 148 exceeding 200% up to 500% @ Rs. 900 64120048 64120048 No. of imported mobile phones u/s 148 exceeding 200% up to 500% @ Rs. 900 64120048 64120048 64120049 64120048 64120048 64120048 64120048 64120048 64120048 64120048 <th></th> <th></th>		
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Payment for Goods u/s 6c(1)(a) @11% - for Toll manufacturers. 64060084 For other than companies 64060555 Payment for Specified Services u/s 153(1)(b) @2% 64060158 Payment for Specified Services u/s 153(1)(b) @1% 64060172 Receipts from Contracts u/s 153(1)(c) @10% 64060072 Receipts from Contracts u/s 153(1)(c) @10% 64060266 Fee for Export related Services u/s 153(2) @1% 64060352 No. of imported mobile phones u/s 148 up to 30S @ Rs. 70 64120045 No. of imported mobile phones u/s 148 exceeding 30S up to 100\$ 64120046 No. of imported mobile phones u/s 148 exceeding 1005 up to 3050 @ Rs. 930 64120048 No. of imported mobile phones u/s 148 exceeding 2005 up to 3050 @ Rs. 930 64120048 No. of imported mobile phones under CKD/SKD category u/s 148 64120049 exceeding 350S up to 5005 @ Rs. 3000 64120048 No. of imported mobile phones under CKU/SKD category u/s 148 64120049 exceeding 350S up to 5005 @ Rs. 3000 64120048 No. of imported mobile phones under CKU/SKD category u/s 148 64120049 exceeding 350S up to 5005 @ Rs. 3000 64120048 No. of imported mobile phones under CBU category u/s 148 64120049 exceeding 350S up to 5005 @ Rs. 15		
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Brokerage / Commission u/s 233 @8% 64120066		
Brokerage / Commission u/s 233 @10% 64120070		
Brokerage / Commission u/s 233 @12% 64120074		
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd 64320053 Schedule		
Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd 64320051 Schedule		
No. of Episodes of foreign produced TV drama serial or play u/s 64150507 236CA (1)		
No. of Plays for foreign produced TV play (single episode) u/s 64150509 236CA (2)		
Total duration (in seconds) for advertisements starring foreign 64150510 actor u/s 236CA (3)		
Capital Gains on Immovable Property u/s 37(1A) where property 64220064 a acquired on or after 1st July2024 and taxpayer was Non-ATL on date of disposed off		
Capital Gains on Immovable Property u/s 37(14) where property is 64220065 acquired on or after 1st July,2024 and taxpayar was on ATL on Jate of disposed off		
Export Proceeds u/s 154(1) @1% 64070054		
Fee for Oll Tanker contractor services u/c (28F), Part II, 2nd 64340211 Schedule		

	Q					IMPORT PREVIOU	JS RETURN CALCULAT
ription	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Val if <=0)
gn Indenting Commission u/s 154A(1)(da) / Division I II, First Schedule	VA, 64070151						
Proceeds of goods to exporter u/s 154(3)	64070152						
Proceeds of of goods by industrial undertaking u/s A)	64070153						
act Payments to indirect exporter u/s 154(3B)	64070154						
t Proceeds u/s 154(3C)	64070155						
nission / Discount on petroleum products u/s 156A	64090151						
t of services u/s 154A @1%	64060285						
t of Services u/s 154A @ 0.25%	64060290						
a Amortization Depreciation N			ed. Federal Board of Revenue. Design Payment Company Direct		Attribute		

Claimed Payments

Not Available!

Conclaimed Payments

Not Available!

RELOAD 2

= --- PKR

Payment Summary

Not Available!

gistration No*	Proprietor/Member/Partner *	% in Capital*	Capital Amount*	Add	
			-		
		Directors / Propri	etors / Members / P	artners	
	There	are no directors/Proprieto	rs/Members/Partners add		
	There	are no directors/Proprieto			
	There	are no directors/Proprieto	rs/Members/Partners add		

Data	Amortization Depreciatio	on Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	
Attachm	ients							
	Final Accounts (3000)		acturing and Trading Accounts statemen					
			ADD FILE					
_		_						

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tributes					
Business Sector-1	Business Sector-2				
Select option 👻	Select option				
Business Sector-3	Business Sector-4				
Select option -	Select option				
Susiness Sector-5	No. of children for whom Educational Fee is paid				
Select option +					
Residence Status	Special Tax Rate for Dividend covered under ADDT				
Resident 👻					
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT	Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT				
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT	Average Tax Rate for Employment Termination Benefits u/s 12(6)				
Relevant Tax Rate for Salary Arrears u/s 12(7)	Enlistment Date				
Class for Issuance / Renewal of License u/s 236J					
Select option +					



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for Non-Resident having no source of income in Pakistan


Electronic Return for Non-Resident having no source of income in Pakistan

Full Name: Registration No:	Transaction Date: Document Date:		Submission Date:		
Data		0			EN
	Search Amount Code/Description Q		IMPORT PREVIOUS WEALTH	IMPORT PREVIOUS RETURN	RN PREPARE PSID CALCULA
	Description	Code	Receipts / Value Tax	Collected / Deducted	Tax Chargeable
	Adjustable Tax	640000			
	Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) – on value of vehicle	64100301			+
	Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) – on engine capacity of vehicle	64100302			+
	Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle	64100303			(+)
	Electricity Bill of Domestic Consumer u/s 235	64140101			+
	Telephone Bill u/s 236(1)(a)	64150001			+
	Celiphone Bill u/s 236(1)(a)	64150002			+
	Phone Unit u/s 236(1)(c)	64150004			+
	Internet Bill u/s 236(1)(d)	64150005			+
	Prepaid Internet Card u/s 236(1)(e)	64150006			+
	Purchase by Auction u/s 236A (including renewal of license)	64150101			
	Purchase / Transfer of Immovable Property u/s 236K	64151101			
	Withholding Income Tax	9201			
	Refundable Income Tax	9210			

x Chargeable / Payments >	Search Amount Code/Description	Q.		IMPORT PREVIOUS WEALTH	IMPORT PREVIOUS	RETURN PREPARE PSID	CALOU
Adjustable Tax Computations ealth Statement	Description		Code		nount Exempt from Tax Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
ann statement	Tax on High Earning Persons u/s 4C		9231822				

Data

Fax Chargeable / Payments	Search Amount Code/Description Q	IMPORT PREVIOUS WEALTH IMPORT PREVIOUS RETURN PREPARE PSIO CALCULATE
Vealth Statement	> Description	Code Amount
Personal Expenses	Contraction of the Contraction o	
Personal Assets / Liabilities	Personal Expenses	7089
Reconciliation of Net Assets	Rent	7051
	Rates / Taxes / Charge / Cess	7052
	Vehicle Running / Maintenence	7055
	Travelling	7056
	Electricity	7058
	Water	7059
	Gas	7060
	Telephone	7061
	Asset Insurance / Security	7066
	Medical	7070
	Educational	7071
	Club	7072
	Functions / Gatherings	7073

7076

7087

7088

Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.

Other Personal / Household Expenses

Contribution in Expenses by Family Members

EN الربو

Total Liabilities

Net Assets Current Year

x Chargeable / Payments	Search Amount Code/Description Q		IMPORT PREVIOUS WEALTH	IMPORT PREVIOUS RETURN	PREPARE PSID CALCULA
alth Statement	Description	Code	Amount		
ersonal Expenses					
ersonal Assets / Liabilities	Disclaimer: Values entered in Estimated Current Market Value column are be to billion of the second seco	ing collected for aca	demic and policy research purposes	only. They are not required to b	e used for determining your tax
econciliation of Net Assets	liability or for your wealth reconciliation.				
	Agricultural Property	7001			(+)
	Commercial, Industrial, Residential Property (Non-Business)	7002			+
	Business Capital	7003			+
	Equipment (Non-Business)	7004		0	O
	Animal (Non-Business)	7005			
	Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006			+
	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007			+
	Motor Vehicle (Non-Business)	7008			(+)
	Precious Possession	7009			(+)
	Household Effect	7010			
	Personal Item	7011			
	Cash (Non-Business)	7012			
	Any Other Asset	7013			(+)
	Assets held on others name (including non-filer Spouse/Dependents)	7014			+
	Total Assets inside Pakistan	7015		0	0
	Assets held outside Pakistan	7016			(+)
	Capital or voting rights in foreign company	7018			(+)
	Total Assets held outside pakistan	7020			
	Total Assets	7019		0	0
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021			+
	Foreign liabilities	7022			

7029

703001

0

Data

Tax Chargeable / Payments

>

Wealth Statement

and a state of the state of the

- Personal Expenses

- Personal Assets / Liabilities

Reconciliation of Net Assets

Search Amount Code/Description Q,	IMPORT PREVIOUS WEALTH	IMPORT PREVIOUS RETURN	EPARE PSID CALCULA
Description	Code	Amount	
Net Assets Current Year	703001		0
Net Assets Previous Year	703002		0
ncrease / Decrease in Assets	703003		0
nflows	7049		
Income Declared as per Return for the year subject to Normal Tax	7031		
Income Declared as per Return for the year Exempt from Tax	7032		
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033		
Adjustments in Inflows	7034		+
Foreign Remittance	7035		
Inheritance	7036		
Gift	7037		+
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
Others	7048		+
Dutflows	7099		
Personal Expenses	7089		
Adjustments in Outflows	7098		(+)
Gift	7091		+
Loss on Disposal of Assets	7092		
Inreconciled Amount	703000		0
Assets Transferred / Sold / Gifted / Donated during the year	703004		

EN Jud



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Foreign Income and Assets Declaration for Resident Individual



Electronic Foreign Income and Assets Declaration for Resident Individual

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year; 2025 Due Date	Submi	ssion Date:
Data Attachment				EN 50
Wealth Statement	Search Amount Code/Description		IMPORT PR	EVIOUS WEALTH PREPARE PSID CALCULATE
- Personal Assets / Liabilities				
- Foreign Income	Description	Code	Amount E	stimated Current Market Value
	Disclaimer: Values entered in Estimated Current Market Value column are I liability or for your wealth reconciliation.	being collected for academic	c and policy research purposes only. They are	not required to be used for determining your tax
	Immovable Property	7002		+
	Foreign liabilities	7022		
	Business Capital	7003		+
	Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		(+)
	Share or Interest in Foreign Trust, Foregin Company or any Foreign Entity	7017		+
	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		+
	Motor Vehicle (Non-Business)	7008		
	Cash (Non-Business)	7012		U
	Any Other Asset (Precious Possession, Household Items, Personal Items)	7013		(*)
	Assets in Others' Name	7014		+
	Assets held outside Pakistan	7016		
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021		+
	Total Liabilities	7029		
	Foreign assets transferred by the person to any other person during the tax year	703005		+
	The consideration received for the foreign assets transferred	703006		+

Data Attachment			EN
Vealth Statement >	Search Amount Code/Description Q		IMPORT PREVIOUS WEALTH PREPARE PSID CALCULAT
- Personal Assets / Liabilities - Foreign Income	Description	Code	Amount
	Foreign Income	9000	
	Foreign Income from Business	3000	
	Gross Receipts Derived from Business	3009	
	Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Business	3199	
	Foreign Income from Capital Gain	4000	
	Consideration Received	4999	
	Cost	4092	
	Foreign Income from Other Sources	5000	
	Gross Receipts Derived from Other Sources	5029	
	Expenditure Wholly and Necessarily for the purpose of deriving Gross Receipts from Other Sources	5089	
	Foreign Income from Salary	1000	
	Income Subject to Separate Taxation	7040	
	Dividends	704001	
	Profit on Debt	704002	
	Rent from Property	704003	
	Capital Gain on Disposal of Securities u/s 37(A)	704004	
	Capital Gain on Disposal of Immovable Property u/s 37(1A)	704005	





INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for Manufacturer



Electronic Return for Manufacturer

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date:		Submission I	Date:	
Data Payment						EN 30
Simplified Return of Income >	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN PREPARE PSID	CALCULATE
Tax Chargeable / Payments > Wealth Statement >	Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Fixed / Final Tax/ Tax Collected / Deducted	Amount Subject to Normal Tax / Tax Chargeable	e
	Business turnover/Receipts	3009				
	Cost of Sales	3030				
	Opening Stock	3039				
	Purchases	3059				
	Other Direct Expenses	3083				
	Accounting Depcreciation	3088				
	Closing Stock	3099				
	Gross Profit	3100				
	Profit & Loss Expenses	3180				
	Inadmissible Tax Deductions excluding Accounting Depreciation	3234				
	Admissible Tax Deductions including Accounting Depreciation	3254				
	Electricity Bill	64140051				+
	Tax already Paid - tele-other	640000				
	Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64150000				(*)
	Others	64990001				
	Deductible Allowances	9009				
	Tax Credits	9329				
	Turnover / Tax Chargeable u/s 113 @ 1.25%	923161				
	Tax on High Earning Persons u/s 4C	9231822				
	Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183				
	Net Profit / Taxable Income	9100				
	Tax Chargeable	9200				
	Net tax payable	9203				
	Refundable income Tax	9210				

Data Payment							لد EN
Simplified Return of Income	,	Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN PREPARE	PSID GALDULATE
Tax Chargeable / Payments - Capital Assets	,	Description		Code	Cost / Declared Value	Fair Market Value	
Wealth Statement	•	Agriculture Property excluding Farmhouse		7100			+
		Residential Property		7101 7102			+
		Commercial Property Industrial Property		7103			*
		Any other immovable capital asset		7105			(+)
		Total Value of capital assets		7106		0	0
		Deemed Income under section 7E		7108			

Data Payment

> Simplified Return of Income Tax Chargeable / Payments Wealth Statement

Simplified Return of Income > Tax Chargeable / Payments >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PSID CALCULATE
	Description	Code	Amount
Wealth Statement >			
- Personal Expenses	Personal Expenses	7089	
- Personal Assets / Liabilities	Rent	7051	
- Reconciliation of Net Assets			
	Rates / Taxes / Charge / Cess	7052	
	Vehicle Running / Maintenence	7055	
	Travelling	7056	
	Electricity	7058	
	Water	7059	
	Gas	7060	
	Telephone	7061	
	Asset Insurance / Security	7066	
	Medical	7070	
	Educational	7071	
	Club	7072	
	Functions / Gatherings	7073	
	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
	Other Personal / Household Expenses	7087	
	Contribution in Expenses by Family Members	7088	

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Data Payment

Simplified Return of Income

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Tax Chargeable / Payments

Wealth Statement

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID CALCUL
Description		Code	Amount		
1 Disclaimer: Values entered in Estimated Current Marke liability or for your wealth reconciliation.	et Value column are being	collected for academi	c and policy research purpo	ses only. They are not required to b	e used for determining your tax
Agricultural Property		7001			+
Commercial, Industrial, Residential Property (Non-Busines	s)	7002			(+)
Business Capital		7003			(+)
Equipment (Non-Business)		7004			
Animal (Non-Business)		7005			
Investment (Non-Business) (Account / Annuity / Bond / Co Debenture / Deposit / Fund / Instrument / Policy / Share /	ertificate / Stock / Unit, etc.)	7006			+
Debt (Non-Business) (Advance / Debt / Deposit / Prepaym Security)	ient / Receivable /	7007			+
Motor Vehicle (Non-Business)		7008			+
Precious Possession		7009			+
Household Effect		7010			
Personal Item		7011			
Cash (Non-Business)		7012			
Any Other Asset		7013			(+)
Assets in Others' Name		7014			+
Total Assets inside Pakistan		7015			
Assets held outside Pakistan		7016			+
Capital or voting rights in foreign company		7018			*
Total Assets held outside pakistan		7020			
Total Assets		7019			
Credit (Non-Business) (Advance / Borrowing / Credit / Dep Mortgage / Overdraft / Payable)	oosit / Loan /	7021			(+)
Foreign liabilities		7022			
Total Liabilities		7029			
Net Assets Current Year		703001			

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Data Payment EN LI Simplified Return of Income 5 IMPORT PREVIOUS RETURN PREPARE PSID CALCULATE Search Amount Code/Description 9 Tax Chargeable / Payments > Code Amoun Description Wealth Statement - Personal Expenses Net Assets Current Year 703001 - Personal Assets / Liabilities Net Assets Previous Year 703002 - Reconciliation of Net Assets Increase / Decrease in Assets 703003 Inflows 7049 Income Declared as per Return for the year subject to Normal Tax 7031 Income Declared as per Return for the year Exempt from Tax 7032 Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax $% \left({{\rm Fixed}} \right) = {\rm Fixed} \left({{\rm Fixed}} \right) =$ 7033 Adjustments in Inflows 7034 Foreign Remittance 7035 Inheritance 7036 Gift 7037 Gain on Disposal of Assets, excluding Capital Gain on Immovable Property 7038 Others 7048 Outflows 7099 Personal Expenses 7089 Gift 7091 Loss on Disposal of Assets 7092 Adjustments in Outflows 7098 Unreconciled Amount 703000 Assets Transferred / Sold / Gifted / Donated during the year 703004





INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for Traders



Electronic Return for Traders



Simplified Return of Income	,	Search Amount Code/Description Q			IMPORT PREVIOUS RETURN	RE PSID CALCULA
x Chargeable / Payments	,	Description	Code	Cost / Declared Value	Fair Market Value	
Capital Assets		1010 P			A CONTRACT OF	
ealth Statement	>	Agriculture Property excluding Farmhouse	7100			+
	-	Farmhouse	7101			+
		Residential Property	7102			+
		Commercial Property	7103			*
		Industrial Property	7104			
		Any other immovable capital asset	7105			+
		Total Value of capital assets	7106			
		Total value of capital assets taxable under section 7E	7107		D	0
		Deemed Income under section 7E	7108			

Data EN ادبو Payment Simplified Return of Income > IMPORT PREVIOUS RETURN PREPARE PSID GALCULATE Search Amount Code/Description Q > Tax Chargeable / Payments Code Amount Description Wealth Statement Personal Expenses Personal Expenses 7089 - Personal Assets / Liabilities Rent 7051 - Reconciliation of Net Assets Rates / Taxes / Charge / Cess 7052 Vehicle Running / Maintenence 7055 Travelling 7056 Electricity 7058 Water 7059 Gas 7060 Telephone 7061 Asset Insurance / Security 7066 Medical 7070 Educational 7071 Club 7072 Functions / Gatherings 7073 Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc. 7076 Other Personal / Household Expenses 7087 Contribution in Expenses by Family Members 7088

Data Payment

Simplified Return of Income

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Tax Chargeable / Payments

Wealth Statement

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description	Q			IMPORT PREVIOUS RETURN	PREPARE PSID CALCUL
Description		Code	Amount		
1 Disclaimer: Values entered in Estimated Current Marke liability or for your wealth reconciliation.	et Value column are being	collected for academi	c and policy research purpo	ses only. They are not required to b	e used for determining your tax
Agricultural Property		7001			+
Commercial, Industrial, Residential Property (Non-Busines	s)	7002			(+)
Business Capital		7003			(+)
Equipment (Non-Business)		7004			
Animal (Non-Business)		7005			
Investment (Non-Business) (Account / Annuity / Bond / Co Debenture / Deposit / Fund / Instrument / Policy / Share /	ertificate / Stock / Unit, etc.)	7006			+
Debt (Non-Business) (Advance / Debt / Deposit / Prepaym Security)	ient / Receivable /	7007			+
Motor Vehicle (Non-Business)		7008			+
Precious Possession		7009			+
Household Effect		7010			
Personal Item		7011			
Cash (Non-Business)		7012			
Any Other Asset		7013			(+)
Assets in Others' Name		7014			+
Total Assets inside Pakistan		7015			
Assets held outside Pakistan		7016			+
Capital or voting rights in foreign company		7018			*
Total Assets held outside pakistan		7020			
Total Assets		7019			
Credit (Non-Business) (Advance / Borrowing / Credit / Dep Mortgage / Overdraft / Payable)	oosit / Loan /	7021			(+)
Foreign liabilities		7022			
Total Liabilities		7029			
Net Assets Current Year		703001			

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Data Payment

Simplified Return of Income > Fax Chargeable / Payments >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN	PREPARE PSID CALCULAT
Vealth Statement >	Description	Code	Amount	
Personal Expenses	Net Assets Current Year	703001		
Personal Assets / Liabilities	Net Assets Previous Year	703002		
Reconciliation of Net Assets	Increase / Decrease in Assets	703003		
	Inflows	7049		
	Income Declared as per Return for the year subject to Normal Tax	7031		
	Income Declared as per Return for the year Exempt from Tax	7032		
	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033		
	Adjustments in Inflows	7034		+
	Foreign Remittance	7035		
	Inheritance	7036		
	Gift	7037		
	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
	Others	7048		
	Outflows	7099		
	Personal Expenses	7089		
	Gift	7091		
	Loss on Disposal of Assets	7092		
	Adjustments in Outflows	7098		+
	Unreconciled Amount	703000		
	Assets Transferred / Sold / Gifted / Donated during the year	703004		

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		(=) (PKR)
Unclaimed Payments	Claimed Payments	Payment Summary
Not Available! R€LÖAD✿	Not Available!	Not Available!



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for SME



Electronic Return for SME

Full Name: Registration No:	Transaction Date: Document Date:	Tax Year: 2025 Due Date:		Submission	Date:		
Data Payment Attribute							EN J
mplified Return of Income >	Search Amount Code/Description Q			IMPORT PREVIOUS	RETURN P	REPARE PSID	CALCULAT
ther Sources >	Description	Code	Total Amount/ Receipts / Value	Amount Exempt from Tax / Subject to Fixed / Final Tax/ Tax Collected / Deducted	Amount Subjec Tax / Tax Ch		
ealth Statement	Business turnover/Receipts	300101					
	Cost of Sales	3030					
	Opening Stock	303101					
	Purchases	305101					
	Other Direct Expenses	3083					
	Accounting Depcreciation	3088					6
	Closing Stock	309101					C
	Gross Profit	3100					
	Profit & Loss Expenses	3180					
	Inadmissible Tax Deductions excluding Accounting Depreciation	3234					
	Admissible Tax Deductions including Accounting Depreciation	3254					
	Electricity Bill	64140051					+
	Tax already Paid - tele-other	640000					
	Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64150000					<u>+</u>
	Others	64990001					
	Deductible Allowances	900101					
	Tax Credits	932101					
	Turnover / Tax Chargeable	923160					
	Tax on High Earning Persons u/s 4C	9231822					-
	Tax on deemed income u/s 7E $@20\%$ (Of 5% of FMV)	923183					
	Net Profit / Taxable Income	9100					
	Tax Chargeable	9200					
	Net tax payable	9203					
	Refundable Income Tax	9210					
	Share in untaxed Income from AOP	3131					
	Share in Taxed Income from AOP	3141					
	WWF	920900					



implified Return of Income	Search Amount Code/Description Q		IMP	ORT PREVIOUS RETURN PREPAR	E PSIO CALCULATI
ther Sources >	Description	Code	Cost / Declared Value	Fair Market Value	
ax Chargeable / Payments >	And the second second				
Capital Assets	Agriculture Property excluding Farmhouse	7100			+
Adjustable Tax	Farmhouse	7101			+
Final / Fixed / Minimum / Average / elevant / Reduced Tax	Residential Property	7102			+
Fixed / Final Tax	Commercial Property	7103			(+)
	Industrial Property	7104			(+)
ealth Statement	Any other immovable capital asset	7105			(+)
	Total Value of capital assets	7106			
	Total value of capital assets taxable under section 7E	7107	0		0
	Deemed Income under section 7E	7108			



Simplified Return of Income		A THE REAL PROPERTY OF A				and a second sec
Other Sources	,	Search Amount Code/Description Q			IMPORT PREVIOUS RE	TURN PREPARE PSID CALCULA
		Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Tax Chargeable / Payments	*		_			
Capital Assets		Capital Gains on Immovable Property u/s 37(1A)	64220050			
Adjustable Tax	_	Capital Gains on Immovable Property u/s 37(1A) where holding period does	64220058			+
Final / Fixed / Minimum / Av	erage /	not exceed 1 year				-
elevant / Reduced Tax		Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			(+)
Final Tax		Capital Gains on Immovable Property u/s 37(1A) where holding period	64330058			+
/ealth Statement		exceeds 2 years but does not exceed 3 years				
		Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			4
		Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			+
		Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			*
		Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years	64330065			+

Simplified Return of Income						
Other Sources >	Search Amount Code/Description Q			IMPORT PREVIOUS RETU	JRN PREPARE PSID	GALCULA
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	
Tax Chargeable / Payments >	-					
- Capital Assets	Dividend u/s 150 @0%	64330066				
- Adjustable Tax	Dividend u/s 150 @35%	64330067				
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Electricity Bill of Domestic Consumer u/s 235	64140053				(<u>+</u>)
- Final Tax	Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155				
Wealth Statement >	Profit on debt u/s 7B	64310056				(+)

nplified Return of Income >	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN PREPARE PS	ID CALCULATE
x Chargeable / Payments >	Description	Code	Amount	
ealth Statement	Personal Expenses	7089		
Personal Expenses	Rent	7051		
Personal Assets / Liabilities Reconciliation of Net Assets	Rates / Taxes / Charge / Cess	7052		
econchilation of Net Assets	Vehicle Running / Maintenence	7055		
	Travelling	7056		
	Electricity	7058		
	Water	7059		
	Gas	7060		
	Telephone	7061		
	Asset Insurance / Security	7066		
	Medical	7070		
	Educational	7071		
	Club	7072		
	Functions / Gatherings	7073		
	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
	Other Personal / Household Expenses	7087		
	Contribution in Expenses by Family Members	7088		

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mplified Return of Income	Search Amount Code/Description Q			IMPORT PREVIOUS RETURN	PREPARE PSID GALCULA
her Sources				INFORT PREVIOUS RETORN	
x Chargeable / Payments	Description	Code	Amount	Estimated Current	Market Value
ealth Statement	Disclaimer: Values entered in Estimated Current Market Value column are be liability or for your wealth reconciliation.	ing collected for academic a	and policy research purpo	ses only. They are not required to b	be used for determining your tax
Personal Expenses					
Personal Assets / Liabilities	Agricultural Property	7001			+
Reconciliation of Net Assets	Commercial, Industrial, Residential Property (Non-Business)	7002			+
	Business Capital	7003			+
	Equipment (Non-Business)	7004			
	Animal (Non-Business)	7005			
	Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006			+
	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007			+
	Motor Vehicle (Non-Business)	7008			(+)
	Precious Possession	7009			+
	Household Effect	7010			
	Personal Item	7011			
	Cash (Non-Business)	7012			
	Any Other Asset	7013			+
	Assets held on others name (including non-filer Spouse/Dependents)	7014			+
	Total Assets inside Pakistan	7015			
	Assets held outside Pakistan	7016			+
	Capital or voting rights in foreign company	7018			+
	Total Assets held outside pakistan	7020			
	Total Assets	7019			
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021			(+)
	Foreign liabilities	7022			
	Total Liabilities	7029			
	Net Assets Current Year	703001			

Data Payment Attribute

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Simplified Return of Income

Other Sources

Tax Chargeable / Payments

Wealth Statement

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description Q		IMPORT PREVIOUS RETURN	PREPARE PSID CALCULATE
Description	Code	Amount	
Net Assets Current Year	703001		
Net Assets Previous Year	703002		
increase / Decrease in Assets	703003		۵
Inflows	7049		
income Declared as per Return for the year subject to Normal Tax	7031		
Income Declared as per Return for the year Exempt from Tax	7032		
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033		
Adjustments in Inflows	7034		(+)
Foreign Remittance	7035		
Inheritance	7036		
Gift	7037		
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
Others	7048		
Dutflows	7099		
Personal Expenses	7089		
Gift	7091		
Loss on Disposal of Assets	7092		
Adjustments in Outflows	7098		(+)
Inreconciled Amount	703000		0
Assets Transferred / Sold / Gifted / Donated during the year	703004		

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Data Payment Attrib	ute			EN 🧳
	Search Amount Code/Description Q		IMPORT PREVIOUS RETURN	PREPARE PSID CALCULATE
Tax Chargeable / Payments	Description	Code	Amount	
Wealth Statement	Net Assets Current Year	703001		
Personal Expenses	Net Assets Previous Year	703002		
Personal Assets / Liabilities Reconciliation of Net Assets	Increase / Decrease in Assets	703003		
	Inflows	7049		
	income Declared as per Return for the year subject to Normal Tax	7031		
	Income Declared as per Return for the year Exempt from Tax	7032		
	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033		
	Adjustments in Inflows	7034		(+
	Foreign Remittance	7035		
	Inheritance	7036		
	Gift	7037		
	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038		
	Others	7048		
	Outflows	7099		
	Personal Expenses	7089		
	Gift	7091		
	Loss on Disposal of Assets	7092		
	Adjustments in Outflows	7098		+
	Unreconciled Amount	703000		
	Assets Transferred / Sold / Gifted / Donated during the year	703004		



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outes		
ou want to opt for final tax regime?		
ease Select Option	· · · ·	

2. This Notification shall be applicable for the tax year, 2025.

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- [F.No. 1(11)R&S/2025]

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(Muhammad Amin Qureshi)

Secretary (Income Tax Policy)