

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

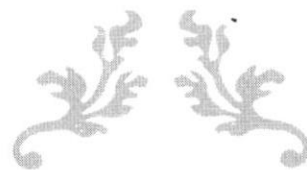
Islamabad, the 7th July, 2025.

**Notification
(Income Tax)**

S.R.O. ¹²¹³ (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-ZA, the following new Part-II-ZB shall be added, namely:—



INCOME TAX RETURN FOR TAX YEAR 2025

Simplified Electronic Return for Individuals



Simplified Electronic Return for Individuals

IRIS

Income Tax Return

Tax Year

Save and exit

Start

Income Sources

Income Details

Withholding Taxes

Tax Breaks, Reductions & Credits

Capital Gains/Losses

Capital Assets

Health Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your sources of income

Our records indicate that you received income during the Tax Year 2025 (01 July 2024 to 30 June 2025) from the pre-selected sources below. **If you received income from any additional sources during this period, please select them** and proceed to the next step.

Salary

Pension

Rent from Property

Other

Profit on Bank Account

Dividends

Did you receive income from any other sources during the tax year in addition to the income options selected above?

Yes

No

< Back

Next >

- ✓ Start
- ✓ Income Sources
- **Income Details**
 - **Salary**
 - Pension
 - Rent from Property
 - Profit on Bank Account
 - Dividends
- Withholding Taxes
- Tax Relief, Reductions & Credits
- Wealth Statement
- Capital Assets
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Your salary

We have pre-filled details of **your salary** for the Tax Year 2025 (01 July 2024 to 30 June 2025).

[Edit](#)

Salary Details

Employer name

Gross salary

Transport monetisation benefit

Tax deducted from salary

Salary/allowances exempt from tax

Did you receive any salary arrears or employment termination benefits from your employer or any additional salary from a different employer?

Yes No

[< Back](#)
[Next >](#)

- ☒ Start
- ☒ Income Sources
- ☒ **Income Details** ▼
 - ☐ Salary
 - ☒ **Pension**
 - ☐ Rent from Property
 - ☐ Profit on Bank Account
 - ☐ Dividends
- ☐ Withholding Taxes
- ☐ Tax Relief, Reductions & Credits
- ☐ Wealth Statement
- ☐ Capital Assets
- ☐ Wealth Reconciliation
- ☐ Tax Return Summary & Undertaking
- ☐ Verification and Confirmation

Your pension

Please enter details of **your pension** for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Employer name / NTN

☐ I can't find my employer's name or NTN

Gross pension

Do you receive any additional pension from a different employer?

- ☒ Start
- ☒ Income Sources
- ☐ **Income Details**
- ☐ Salary
- ☐ Pension
- ☐ **Rent from Property**
- ☐ Profit on Bank Account
- ☐ Dividends
- ☐ Withholding Taxes
- ☐ Tax Relief, Reductions & Credits
- ☐ Wealth Statement
- ☐ Capital Assets
- ☐ Wealth Reconciliation
- ☐ Tax Return Summary & Undertaking
- ☐ Verification and Confirmation

Your rent from property

Please enter details of **your rental income from property** for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Rent from property

Repair and maintenance allowance

Do you want to declare any receipts other than rent, or claim any deductions against rent from property?

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Capital Assets

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your profit on bank account

We have pre-filled details of **your profit on bank account** during the Tax Year 2025 (**01 July 2024 to 30 June 2025**).

Other Sources Details

Profit on bank account

Do you want to edit pre-filled income details on this page?

Yes

No

< Back

Next >

Start

Income Sources

Income Details

Salary

Pension

Rent from Property

Profit on Bank Account

Dividends

Withholding Taxes

Tax Relief, Reductions & Credits

Wealth Statement

Capital Assets

Wealth Reconciliation

Tax Return Summary & Undertaking

Verification and Confirmation

Your dividends

We have pre-filled details of **your dividends** during the Tax Year 2025 (01 July 2024 to 30 June 2025).

Other Sources Details

Dividends

Do you want to edit pre-filled income details on this page?

Yes

No

Back

Next

- ✓ Start
- ✓ Income Sources
- ✓ Income Details
- ✓ Withholding Taxes
- Tax Relief, Reductions & Credits
- Wealth Statement
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Your withholding taxes

We have pre-filled details of **your taxes withheld** during the Tax Year 2025 (01 July 2024 to 30 June 2025)

Adjustable Tax ⓘ

- Tax Deducted on Salary
- Tax Deducted on Cash Withdrawals
- Tax Deducted on Credit / Debit Card Transactions
- Tax Deducted on Phone / Internet Bill

A. Total Adjustable Tax

Minimum Tax ⓘ

- Tax Deducted on Payment for Services

B. Total Minimum Tax

Final Tax ⓘ

- Tax Deducted on Profit on Bank Account
- Tax Deducted on Dividends
- Tax Deducted on Electricity Bill

C. Total Final Tax

Total Withholding Taxes ⓘ

- A. Total Adjustable Tax
- B. Total Minimum Tax
- C. Total Final Tax
- D. Total Withholding Taxes (A + B + C)
= Total Adjustable Tax + Total Minimum Tax + Total Final Tax

Do you want to report any withholding taxes other than those mentioned above?

Yes No

< Back

- ✓ Start
- ✓ Income Sources
- ✓ Income Details
- ✓ Withholding Taxes
- Tax Relief, Reductions & Credits
- Wealth Statement
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Tax Relief, Reductions & Credits

Your response to the questions below will help us determine whether or not you qualify for tax relief in the form of **deductible allowances, tax reductions and tax credits** which reduce your taxable income and/or tax liability for the Tax Year 2025 (01 July 2024 to 30 June 2025).

Were you a full-time researcher or teacher in an educational institute during the Tax Year 2025?

Yes No

Did you pay tuition fee for your children's education during the Tax Year 2025?

Yes No

Did your bank deduct Zakat from your bank account, or did you make any Zakat payments to a recognized Zakat collection authority, during the Tax Year 2025?

Yes No

Do you want to claim tax relief for any area other than those mentioned above?

Yes No

< Back

Next >

- ✓ Start
- ✓ Income Sources
- ✓ Income Details
- ✓ Withholding Taxes
- ✓ Tax Relief, Reductions & Credits
- ☒ **Wealth Statement**
- Capital Assets
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Re-enter bank account details

We have displayed your previously-added bank account details below. Please **re-enter your bank account details** for verification purposes.

Your Bank Account Details From Last Year's Income Tax Return

Re-Enter Your Bank Account Details

Please enter the 24-digit IBAN for your bank account and provide the closing balance as of 30 June 2025.

IBAN ⓘ

Account closing balance (as of 30 June 2025) ⓘ

< Back

Next >

Enter bank account details



Please enter the 24-character IBAN for your bank account and provide the closing balance as of 30 June 2025.

IBAN ⓘ

Account closing balance ⓘ

Cancel

Next

- ✓ Start
- ✓ Income Sources
- ✓ Income Details >
- ✓ Withholding Taxes
- ✓ Tax Relief, Reductions & Credits
- ☒ **Wealth Statement**
- ☐ Capital Assets
- ☐ Wealth Reconciliation
- ☐ Tax Return Summary & Undertaking
- ☐ Verification and Confirmation

Add bank account(s)

According to our records, the following bank account(s) belong to you and will be added to your personal assets. Please **provide the closing balance for your bank accounts** as of **30 June 2025**.

Bank name

Account title

IBAN

Account closing balance (as of 30 June 2025) ⓘ

- ✓ Start
- ✓ Income Sources
- ✓ Income Details
- ✓ Withholding Taxes
- ✓ Tax Relief, Reductions & Credits
- Wealth Statement**
- Capital Assets
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Re-enter property details

We have displayed your previously-added property details below. Please **re-enter your property details** so that our records reflect updated and complete information.

Your existing property details

Property type

Property details

Re-enter your property details

Property description ⓘ

Property description

Property type ⓘ

Select property type

Measurement unit ⓘ

Select measurement unit

Declared cost ⓘ

Enter amount

Country ⓘ

Pakistan

City

Search city

Area / Housing society ⓘ

Area / Housing society

House / Street / Block ⓘ

House / Street / Block

< Back

Next >

- ✓ Start
- ✓ Income Sources
- ✓ Income Details
- ✓ Withholding Taxes
- ✓ Tax Relief, Reductions & Credits
- ☐ **Wealth Statement**
- Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Your personal assets and liabilities

Please review your **personal assets and liabilities** below and update them to reflect their status during the Tax Year 2025 (1 July 2024 to 30 June 2025)

A. Assets in Pakistan ⓘ

+ Add Item

Cash in Hand

Bank Accounts

Motor Vehicles

Property

Investments

Precious Possessions

Receivables

Any Other Assets

Total Personal Assets

B. Liabilities in Pakistan ⓘ

+ Add Item

You don't have address any liability

Total Liabilities

Net Assets ⓘ

Net Assets (A-B) = Total Assets - Total Liabilities

Change in Net Assets ⓘ

Net Assets (as of 30 Jun 2025)

Net Assets (as of 30 Jun 2024)

Change in Net Assets = Net Assets (as of 30 Jun 2025) - Net Assets (as of 30 Jun 2024)

Do you have any assets or liabilities outside Pakistan?

Yes No

< Back

Next >

✓ Start

✓ Income Sources

✓ Income Details >

✓ Withholding Taxes

✓ Tax Relief, Reductions & Credits

✓ Wealth Statement

○ Capital Assets

○ Wealth Reconciliation

○ Tax Return Summary & Undertaking

○ Verification and Confirmation

Select a property for exclusion from tax

You are allowed to exclude one property from tax on deemed income under Section 7E for the Tax Year 2025 (01 July 2024 to 30 June 2025). Please select one property from the options displayed below.

< Back

Next >

✓ Start

✓ Income Sources

✓ Income Details

✓ Withholding Taxes

✓ Tax Relief, Reductions & Credits

✓ Wealth Statement

☒ Capital Assets

☐ Wealth Reconciliation

☐ Tax Return Summary & Undertaking

☐ Verification and Confirmation

Select any additional property(ies) for exclusion from tax

If you have any **additional property(ies) that are excluded from tax on deemed income** under Section 7E for the Tax Year 2025 (1 July 2024 to 30 June 2025), please select them from the list below.

< Back

Next >



Start



Income Sources



Income Details



Withholding Taxes



Tax Relief, Reductions & Credits



Wealth Statement



Capital Assets



Wealth Reconciliation



Tax Return Summary & Undertaking



Verification and Confirmation

Provide Fair Market Value (FMV) of property(ies)

Please provide the Fair Market Value (FMV) of your property(ies) listed below.

Fair market value

Calculated tax

[Download FBR Property Valuation Sheet](#)

< Back

Next >



Start



Income Sources



Income Details



Withholding Taxes



Tax Relief, Reductions & Credits



Wealth Statement



Wealth Reconciliation



Tax Return Summary & Undertaking



Verification and Confirmation

Your money coming in

Please review details of your **money coming in** during the Tax Year 2025 **(1 July 2024 to 30 June 2025)** and update it if required.

Your Money Coming In ⓘ

Calculate

Total Income

Foreign Remittance

Gift Received

Inheritance

Other

Total Money Coming In

< Back

Next >

✓ Start

✓ Income Sources

✓ Income Details

✓ Withholding Taxes

✓ Tax Relief, Reductions & Credits

✓ Wealth Statement

✓ Capital Assets

○ Wealth Reconciliation

○ Tax Return Summary & Undertaking

○ Verification and Confirmation

Your money going out

Please review details of your **money going out** during the Tax Year 2025 **(1 July 2024 to 30 June 2025)** and update it if required.

① We have pre-filled the table below by using the following formula:
Total Money Going Out = Total Money Coming In - Change in Net Assets

Your Money Going Out ①

Personal Expenses (Your Contribution)	
Personal Expenses (Family Member's Contribution)	
Gift Given	
Other	
Total Money Going Out	

< Back

Next >

✓ Start

✓ Income Sources

✓ Income Details

✓ Withholding Taxes

✓ Tax Relief, Reductions & Credits

✓ Wealth Statement

✓ Wealth Reconciliation

○ **Tax Return Summary & Undertaking**

○ Verification and Confirmation

Your income tax return summary

Summary ⓘ

Total Income ⓘ

Total Tax Deducted / Paid ⓘ

Balance Tax Payable ⓘ

View Tax Calculations ▾

Download

You can download and review your draft income tax return before submission.

📄 Download Income Tax Return (PDF)

☐ I hereby affirm that the information provided on this page is true.

< Back

Submit Income Tax Return ✓

- ✓ Start
- ✓ Income Sources
- ✓ Income Details
- ✓ Withholding Taxes
- ✓ Tax Relief, Reductions & Credits
- ✓ Wealth Statement
- ✓ Wealth Reconciliation
- Tax Return Summary & Undertaking**
- Verification and Confirmation

Your income tax return summary

Summary ⓘ

Total Income ⓘ

Total Tax Deducted / Paid ⓘ

Balance Tax Payable ⓘ

Hide Tax Calculations ▾

Total Income ⓘ

- A. Income Liable to Normal Tax ⓘ
- B. Income Liable to Minimum Tax ⓘ
- C. Income Liable to Final Tax ⓘ
- D. Income Liable to Tax on Deemed Income ⓘ
- E. Tax Exempt Income ⓘ

Taxable Income ⓘ

- G. Deductible Allowances ⓘ

Balance Tax Payable ⓘ

- I. Tax Liability ⓘ
- J. Tax Reductions ⓘ
- K. Tax Credits ⓘ
- L. Withholding Taxes ⓘ
- M. Advance Taxes ⓘ
- N. Admitted Taxes ⓘ

Download

You can download and review your draft income tax return before submission.

 Download Income Tax Return (PDF)

☐ I hereby affirm that the information provided on this page is true.

[< Back](#)

[Submit Income Tax Return ⓘ](#)

- ✓ Start
- ✓ Income Sources
- ✓ Income Details >
- ✓ Withholding Taxes
- ✓ Tax Relief, Reductions & Credits
- ✓ Wealth Statement
- ✓ Wealth Reconciliation
- Tax Return Summary & Undertaking
- Verification and Confirmation

Enter verification code

Please enter the **6-digit verification code** sent to your registered mobile number ending in **000000**

Resend code in 00:45

< Back

✓ Start

✓ Income Sources

✓ Income Details

✓ Withholding Taxes

✓ Tax Relief, Reductions & Credits

✓ Wealth Statement

✓ Wealth Reconciliation

○ Tax Return Summary & Undertaking

○ Verification and Confirmation



Income tax return submitted

✓ Your income tax return was submitted on

Your income tax return for the Tax Year 2025 (1 July 2024 to 30 June 2025) has been successfully submitted.

Your tax refund has been transferred to your bank account with the account number ending in ****

Download Income Tax Return (PDF)

Go to Dashboard →

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

[F.No. 1(16)R&S/2025]



(Muhammad Amin Qureshi)
Secretary (Income Tax Policy)