

Government of Pakistan
Revenue Division
Federal Board of Revenue

Notification
(Income Tax)

Islamabad, the 18th August, 2025.

S.R.O. 1562(I)/2025.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No. S.R.O. 1212(I)/2025, dated 7th July, 2025 as required by sub-section (3) of section 237 of the said Ordinance, namely:-

In the aforesaid Rules, in the Second Schedule, after Part-II-Z, the following new Part-II-ZC 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:

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IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
1/5th of Rent of Building for Repairs	2031			
Insurance Premium	2032			
Local Rate / Tax / Charge / Cess	2033			
Ground Rent	2034			
Profit on Capital borrowed for Investment in Property	2035			
Share in Rental Income Paid to HBFC / Banks	2036			
Rent Collection Expenditure	2037			
Legal Service Charges	2038			
Amount claimed as Irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			

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IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
Gross Domestic Sales / Services Fee	3004			
Gross Exports Sales / Services Fee	3008			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011			
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012			
Rebates / Duty Drawbacks	3070			
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				

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Other Revenues	3129			
Fee for Technical / Professional Services	3101			
Fee for Other Services	3102			
Profit on Debt	3106			
Royalty	3107			
License / Franchise Fee	3108			
Accounting Gain on Sale of Intangibles	3115			
Accounting Gain on Sale of Assets	3116			
Others	3128			
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax					
Management, Administrative, Selling & Financial Expenses	3199								
Rent	3151								
Rates / Taxes / Cess	3152								
Salaries / Wages / Perquisites / Benefits	3154								
Traveling / Conveyance / Vehicles Running / Maintenance	3155								
Electricity / Water / Gas	3158								
Communication	3162								
Repair / Maintenance	3165								
Stationery / Printing / Photocopies / Office Supplies	3166								
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 / Superannuation Fund	319501								
Accounting (Loss) on Sale of Assets	3196								
Accounting Amortization	3197								
Accounting Depreciation	3198								
Accounting Profit / (Loss)	3200								

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Inadmissible Deductions	3239			
Add Backs u/s 29(2) Provision for Doubtful Debts	3201			
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202			
Add Backs Provision for Diminution in Value of Investment	3203			
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204			
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205			
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206			
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207			
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208			
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(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215			
Add Backs u/s 21(la) Expenditure under a single Account head exceeding prescribed amount not paid through digital mode	3228			
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216			
Add Backs u/s 21(n) Capital Expenditure	3217			
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218			
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219			
Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, &Welfare Institutions	3221			
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220			
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224			
Add Backs Tax Gain on Sale of Intangibles	3225			
Add Backs Tax Gain on Sale of Assets	3226			
Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902			
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903			
Add Backs u/s 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			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			
Unadjusted (Loss) from Business for 2023	327023			
Unadjusted (Loss) from Business for 2024	327024			

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Description	Code	Amount
Total Assets	3349	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Motor Vehicle	3304	
Intangible	3305	
Pre-Commencement Expenditure	3306	
Capital Work in Progress	3308	
Long Term Investments	3311	
Advances / Deposits / Prepayments	3312	
Trade Debtors / Receivables	3313	
Inventories	3314	
Stocks / Stores / Spares	3315	
Short Term Investments	3316	
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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	
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Long Term Borrowings / Debt / Loan	3371	
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Short Term Borrowings / Debt / Loan	3381	
Current Portion of Long Term Liabilities	3382	
Advances / Deposits / Accrued Expenses	3383	
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Other Liabilities	3398	

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CALCULATE

Description	Code	Receipts	Payments
Total Value of Revenue Transactions with Non-Resident associates	3849		
Raw Material / Components	3801		
Finished Goods	3802		
Stock in Trade	3803		
Others	3804		
Rent	3805		
Royalty / License Fee / Franchise Fee	3806		
Intangibles	3807		
Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808		
Fee for Engineering / Technical / Construction Services	3809		
Fee for Research / Development Services	3810		
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		
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		

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Capital Assets Held Long Term	4009			
Consideration Received on Disposal of Securities held Long Term	4006			
Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Capital Assets Held Long Term	4020			
Net Gain / (Loss) on Securities held long term	4017			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Short Term	4026			
Consideration of Capital Assets held Short Term	4029			
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039			
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036			
Net Gain / (Loss) on Capital Assets held Short Term	4040			
Net Gain / (Loss) on Securities held Short Term	4037			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Unadjusted (Loss) from Capital Assets for 2020	409920			
Unadjusted (Loss) from Capital Assets for 2021	409921			
Unadjusted (Loss) from Capital Assets for 2022	409922			
Unadjusted (Loss) from Capital Assets for 2023	409923			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Foreign Property Income / (Loss)	6029			
Foreign Property Income / (Loss)	6021			
Foreign Property Income / (Loss)	6022			
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			

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CALCULATE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Agriculture Income	6100				

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Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 60A	9002			
Workers Profit Participation Fund u/s 60B	9003			

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Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Employment Generation by Manufacturers u/s 64B	9310			
Tax credit u/s 64D for POS machine	9332			
BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162			
BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164			
Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318			
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901			
Tax Credit for Investment in Plant and Machinery by Existing Company u/s 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 u/s 61 where the donation is made to associate	9331			
Tax Credits for share in Tax deducted / collected from AOP	9326			

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- Capital Assets

- Adjustable Tax

- Final Tax

- Minimum Tax

- Computations

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
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	0	0
Deemed Income under section 7E	7108		

Property>

Business>

Capital Assets>

Other Sources>

Foreign Sources / Agriculture>

Tax Chargeable / Payments>

- Deductible Allowances

- Tax Credits

- Capital Assets

- Adjustable Tax

- Final Tax

- Minimum Tax

- Computations

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Adjustable Tax	640000			
Import u/s 148 @1%	64010002			
Import u/s 148 @2%	64010004			
Import u/s 148 @3%	64010006			
Import u/s 148 @4%	64010008			
Import u/s 148 @4.5%	64010009			
Import u/s 148 @5.5%	64010011			
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001			+
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) @8% 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			+

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				+
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) – on value of vehicle	64100317				+
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				+
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) – on value of vehicle	64100319				+
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) – on value of vehicle	64100320				+
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 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				+
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 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H - Others	64150803				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Education related expenses remitted abroad u/s 236R	64151701				
Advance tax on insurance premium u/s 236U	64151902				
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				
Life insurance premium u/s 236U	64151903				
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				
Advance tax on foreign domestic workers u/s 231C	64151907				

- Property >
- Business >
- Capital Assets >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Deductible Allowances
- Tax Credits
- Capital Assets
- Adjustable Tax
- Final Tax
- Minimum Tax
- Computations

Search Amount Code/Description					IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable			
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001	0	0	0			
Payable u/s 101A @ 10%	64010041						
Payable u/s 101A @ 20%	64010042						
Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050						
Dividend u/s 150 @0%	64330066						
Dividend u/s 150 @35%	64330067						
Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054						
Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055						
Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056						
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061						
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062						
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%	64330063						
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						
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) @ 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						
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			
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	0	0	0
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(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 @10%	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			
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199			
Capital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259			
Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)	64230052			
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 derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%	64310064			
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			
Surplus funds of NPO u/s 100C(1A)	64030093			
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			

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

ENارد

Property>

Business>

Capital Assets>

Other Sources>

Foreign Sources / Agriculture>

Tax Chargeable / Payments>

- Deductible Allowances

- Tax Credits

- Capital Assets

- Adjustable Tax

- Final Tax

- Minimum Tax

- Computations

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	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			
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 30\$ up to 100\$ @ Rs. 100	64120046			
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ 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 500\$ @ Rs. 11500	64120088			
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 500\$ @ Rs. 5200	64120050			
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
Tax Deductible 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 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) / 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%	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 (3)	64150510			

- Property >
- Business >
- Capital Assets >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Deductible Allowances
- Tax Credits
- Capital Assets
- Adjustable Tax
- Final Tax
- Minimum Tax
- Computations

Search Amount Code/Description					IMPORT PREVIOUS RETURN		PREPARE PSID	CALCULATE
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax				
Income / (Loss) from Property	2000							
Income / (Loss) from Business	3000							
Gains / (Loss) from Capital Assets	4000							
Income / (Loss) from Other Sources	5000							
Foreign Income	6000							
Agriculture Income	6100							
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%	923146							
Turnover / Tax Chargeable u/s 113 @1%	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)	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				
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 (1000)	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							

Amortization

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with unascertainable useful life @4%	3307				

Depreciation

Search Amount Code/Description

Q

IMPORT 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									

Minimum Tax

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
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/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 Goods u/s 153(1)(a) @9% - for Toll manufacturers.	64060068						
Payment for Services u/s 153(1)(b) @1.5%	64060153						
Payment for Goods u/s 153(1)(a) @0.5%	64060051						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Specified Services u/s 153(1)(b) @4%	64060158						
Payment for Services u/s 153(1)(b) @9%	64060168						
Receipts from Contracts u/s 153(1)(c) @7%	64060264						
Receipts from contracts u/s 153(1)(c) @ 7.5%	64060265						
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 exceeding 500\$ @ Rs. 5200	64120050						
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)	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						
Export Proceeds u/s 154(1) @1%	64070054						
Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule	64340211						

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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						
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
Export Proceeds u/s 154(3C)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090151						
Export of services u/s 154A @1%	64060285						
Export of Services u/s 154A @ 0.25%	64060290						

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Payments

Unclaimed Payments

Not Available!

RELOAD ↺

Claimed Payments

Not Available!

Payment Summary

Not Available!

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Directors / Proprietor / Member / Partner

Add Directors / Proprietors / Members / Partners

Registration No*

Proprietor/Member/Partner *

% in Capital*

Capital Amount*

Add

Directors / Proprietors / Members / Partners

There are no directors/Proprietors/Members/Partners added at the moment.
Please add by using the form above.

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Attachments

Final Accounts (3000)

ADD FILE

Manufacturing and Trading / Profit and Loss Accounts statements (9230)

ADD FILE

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Attributes

Business Sector-1

Select option

Business Sector-2

Select option

Business Sector-3

Select option

Business Sector-4

Select option

Business Sector-5

Select option

Person Status

Select option

Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)

Select option

Residence Status

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

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

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.

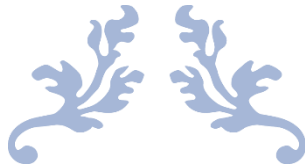
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?

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

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:

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PREPARE PSID

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
1/5th of Rent of Building for Repairs	2031			
Insurance Premium	2032			
Local Rate / Tax / Charge / Cess	2033			
Ground Rent	2034			
Profit on Capital borrowed for Investment in Property	2035			
Share in Rental Income Paid to HBFC / Banks	2036			
Rent Collection Expenditure	2037			
Legal Service Charges	2038			
Amount claimed as Irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	3030			
Opening Stock	3039			
Net Purchases (excluding Sales Tax, Federal Excise)	3059			
Salaries / Wages	3071			
Fuel	3072			
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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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Other Revenues	3129			
Fee for Technical / Professional Services	3101			
Accounting Gain on Sale of Intangibles	3115			
Accounting Gain on Sale of Assets	3116			
Others	3128			
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199			
Rent	3151			
Rates / Taxes / Cess	3152			
Salaries / Wages / Perquisites / Benefits	3154			
Traveling / Conveyance / Vehicles Running / Maintenance	3155			
Electricity / Water / Gas	3158			
Communication	3162			
Repair / Maintenance	3165			
Stationery / Printing / Photocopies / Office Supplies	3166			
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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Inadmissible Deductions	3239			
Add Backs u/s 29(2) Provision for Doubtful Debts	3201			
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202			
Add Backs Provision for Diminution in Value of Investment	3203			
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204			
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205			
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206			
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207			
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208			
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(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215			
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216			
Add Backs u/s 21(n) Capital Expenditure	3217			
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218			
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219			
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220			
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224			
Add Backs Tax Gain on Sale of Intangibles	3225			
Add Backs Tax Gain on Sale of Assets	3226			

Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902			
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903			
Add Backs u/s 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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			
Unadjusted (Loss) from Business for 2023	327023			
Unadjusted (Loss) from Business for 2024	327024			

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Description	Code	Amount
Total Assets	3349	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Advances / Deposits / Prepayments	3312	
Stocks / Stores / Spares	3315	
Cash / Cash Equivalents	3319	
Other Assets	3348	
Total Equity / Liabilities	3399	
Capital	3352	
Long Term Borrowings / Debt / Loan	3371	
Trade Creditors / Payables	3384	
Other Liabilities	3398	

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CALCULATE

Description	Code	Total Amount	Taxable Profit
Construction and sale of residential, commercial or other buildings @10%	3401		
Development and sale of residential commercial or other plots @15%	3402		
Construction and Development of residential, commercial or others @12%	3403		

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Gains / (Loss) from Capital Assets	4000			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Long Term	4006			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Securities held long term	4017			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Short Term	4026			
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036			
Net Gain / (Loss) on Securities held Short Term	4037			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Foreign Income	6000			
Foreign Property Income / (Loss)	6029			
Foreign Business Income / (Loss)	6039			
Foreign Capital Gains / (Loss)	6049			
Foreign Other Sources Income / (Loss)	6059			

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114(1) (Return of Income filed voluntarily for complete year)

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Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Agriculture Income	6100				

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CALCULATE

Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Workers Welfare Fund u/s 60A	9002			

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Search Amount Code/Description

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IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62	9312			
Tax Credit for Investment in Health Insurance u/s 62A	93121			
Tax credit u/s 64D for POS machine	9332			
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901			
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			
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Credit for Charitable Donations u/s 61 where the donation is made to associate	9331			

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Property

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IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
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	0	0
Deemed income under section 7E	7108		

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Search Amount Code/Description					IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable			
Adjustable Tax	640000						
Import u/s 148 @1%	64010002						
Import u/s 148 @2%	64010004						
Import u/s 148 @3%	64010006						
Import u/s 148 @4%	64010008						
Import u/s 148 @4.5%	64010009						
Import u/s 148 @5.5%	64010011						
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001						
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 u/s 153(1)(a) @1%	64060002						
Payment for Goods u/s 153(1)(a) @1.5%	64060003						
Payment for Goods u/s 153(1)(a) @2.5%	64060005						
Payment for Goods u/s 153(1)(a) @4.5%	64060009						
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116						
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 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						
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						
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) – on value of vehicle	64100317						
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						
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) – on value of vehicle	64100319						
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) – on value of vehicle	64100320						

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 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				+
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 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				
Export Proceeds u/s 147 (6C) @1%	64010037				
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				
Advance tax on foreign domestic workers u/s 231C	64151907				

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Search Amount Code/Description					IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable			
Fixed / Final Tax	64000101						
Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050						
Dividend u/s 150 @0%	64330066						
Dividend u/s 150 @35%	64330067						
Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054						
Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055						
Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056						
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061						
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062						
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 25%	64330063						
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 @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						
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) / 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						
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 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/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			
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			

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Search Amount Code/Description					IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable			
Minimum Tax	64000102						
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						
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 30\$ up to 100\$ @ Rs. 100	64120046						
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ 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 500\$ @ Rs. 11500	64120088						
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 500\$ @ Rs. 5200	64120050						
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052						
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053						
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054						
Tax Deductible 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) @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 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			+

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Search Amount Code/Description		Q		IMPORT PREVIOUS RETURN		PREPARE PSID		CALCULATE	
Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax				
Income / (Loss) from Property		2000							
Income / (Loss) from Business		3000							
Gains / (Loss) from Capital Assets		4000							
Income / (Loss) from Other Sources		5000							
Foreign Income		6000							
Agriculture Income		6100							
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		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%		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(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							
Refundable Income Tax		9210							

Amortization

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with unascertainable useful life @4%	3307				

Depreciation

Search Amount Code/Description

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IMPORT 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									

Minimum Tax

Search Amount Code/Description		Q		IMPORT PREVIOUS RETURN		CALCULATE	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
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 exceeding 500\$ @ Rs. 5200	64120050							
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)	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							

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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						
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153						
Contract Payments to indirect exporter u/s 154(3B)	64070154						
Export Proceeds u/s 154(3C)	64070155						
Commission / Discount on petroleum products u/s 156A @12%	64090151						
Export of services u/s 154A @1%	64060285						
Export of Services u/s 154A @ 0.25%	64060290						

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PKR

Unclaimed Payments

Not Available!

RELOAD↺

PKR

Claimed Payments

Not Available!

PKR

Payment Summary

Not Available!

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Directors / Proprietor / Member / Partner

Add Directors / Proprietors / Members / Partners

Registration No*

Proprietor/Member/Partner *

% in Capital*

Capital Amount*

Add

Directors / Proprietors / Members / Partners

There are no directors/Proprietors/Members/Partners added at the moment.
Please add by using the form above.

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Attachments

Final Accounts (3000)

ADD FILE

Manufacturing and Trading / Profit and Loss Accounts statements (9230)

ADD FILE

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Attributes

Business Sector-1

Select option

Business Sector-2

Select option

Business Sector-3

Select option

Business Sector-4

Select option

Business Sector-5

Select option

Residence Status

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

Select option

Enlistment Date

Class for Issuance / Renewal of License u/s 236J

Select option

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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: 2025
Due Date:

Submission Date:

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income from Salary	1000			
Pay, Wages or Other Remuneration (including Arrears of Salary)	1009			
Allowances	1049			
Pension / Annuity u/s 12(2)(f)	1008			
Expenditure Reimbursement	1059			
Value of Perquisites (including Transport Monetization for Government Servants)	1089			
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Property	2000			
Total Receipts from Property	2029			
Rent Received or Receivable	2001			
1/10th of amount not adjustable against Rent	2002			
Forfeited Deposit under a Contract for Sale of Property	2003			
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
Unpaid Liabilities exceeding three Years	2005			
Total Deductions from Property	2099			
1/5th of Rent of Building for Repairs	2031			
Insurance Premium	2032			
Local Rate / Tax / Charge / Cess	2033			
Ground Rent	2034			
Profit on Capital borrowed for Investment in Property	2035			
Share in Rental Income Paid to HBFC / Banks	2036			
Rent Collection Expenditure	2037			
Legal Service Charges	2038			
Amount claimed as Irrecoverable Rent	2039			
Payment of Liabilities treated as Income	2097			
Other Deductions against Rent	2098			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business	3000			
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029			
Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	3030			
Opening Stock	3039			
Net Purchases (excluding Sales Tax, Federal Excise)	3059			
Salaries / Wages	3071			
Fuel	3072			
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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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Other Revenues	3129			
Fee for Technical / Professional Services	3101			
Accounting Gain on Sale of Intangibles	3115			
Accounting Gain on Sale of Assets	3116			
Others	3128			
Share in untaxed Income from AOP	3131			
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123			
Share in Taxed Income from AOP	3141			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Management, Administrative, Selling & Financial Expenses	3199			
Rent	3151			
Rates / Taxes / Cess	3152			
Salaries / Wages / Perquisites / Benefits	3154			
Traveling / Conveyance / Vehicles Running / Maintenance	3155			
Electricity / Water / Gas	3158			
Communication	3162			
Repair / Maintenance	3165			
Stationery / Printing / Photocopies / Office Supplies	3166			
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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Inadmissible Deductions	3239			
Add Backs u/s 29(2) Provision for Doubtful Debts	3201			
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202			
Add Backs Provision for Diminution in Value of Investment	3203			
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204			
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205			
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206			
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207			
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208			
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(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215			
Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216			
Add Backs u/s 21(n) Capital Expenditure	3217			
Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218			
Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219			
Add Backs u/s 28(1)(b) Lease Rental not admissible	3220			
Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224			
Add Backs Tax Gain on Sale of Intangibles	3225			
Add Backs Tax Gain on Sale of Assets	3226			
Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode	322902			
Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered	322903			
Add Backs u/s 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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270			
Unadjusted (Loss) from Business for 2020	327020			
Unadjusted (Loss) from Business for 2021	327021			
Unadjusted (Loss) from Business for 2022	327022			
Unadjusted (Loss) from Business for 2023	327023			
Unadjusted (Loss) from Business for 2024	327024			

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Description	Code	Amount
Total Assets	3349	
Land	3301	
Building (all types)	3302	
Plant / Machinery / Equipment / Furniture (including fittings)	3303	
Advances / Deposits / Prepayments	3312	
Stocks / Stores / Spares	3315	
Cash / Cash Equivalents	3319	
Other Assets	3348	
Total Equity / Liabilities	3399	
Capital	3352	
Long Term Borrowings / Debt / Loan	3371	
Trade Creditors / Payables	3384	
Other Liabilities	3398	

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IMPORT PREVIOUS RETURNPREPARE PSIDCALCULATE

Description	Code	Total Amount	Taxable Profit
Construction and sale of residential, commercial or other buildings @10%	3401		
Development and sale of residential commercial or other plots @15%	3402		
Construction and Development of residential, commercial or others @12%	3403		

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Gains / (Loss) from Capital Assets	4000			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Long Term	4006			
Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016			
Net Gain / (Loss) on Securities held long term	4017			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Consideration Received on Disposal of Securities held Short Term	4026			
Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036			
Net Gain / (Loss) on Securities held Short Term	4037			

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CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Income / (Loss) from Other Sources	5000			
Receipts from Other Sources	5029			
Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	5003041			
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			

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Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Foreign Income	6000			
Foreign Property Income / (Loss)	6029			
Foreign Business Income / (Loss)	6039			
Foreign Capital Gains / (Loss)	6049			
Foreign Other Sources Income / (Loss)	6059			
Foreign Salary Income	6011			

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CALCULATE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province
Agriculture Income	6100				

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Description	Code	Total	Inadmissible	Admissible
Deductible Allowances	9009			
Zakat u/s 60	9001			
Workers Welfare Fund u/s 60A	9002			
Educational Expenses u/s 60D	9008			
No. of Children for whom tuition fee is paid	900801			

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Description	Code	Total	Tax Chargeable	Amount
Income Tax on working capital u/s 99A of Ninth Schedule	920001			

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Description	Code	Total Amount	Tax Chargeable	Tax Reduced
Tax Reductions	9309			
Tax Reduction for Full Time Teacher / Researcher (Except teachers of medical professions who derive income from private medical practice)	9302			
Tax Reduction on Tax Charged on Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate	930101			0
Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @50%	930701			
Tax Reduction on Capital Gain on Immovable Property under clause (9A), Part III, Second Schedule for Ex-Servicemen and serving personnel of Armed Forces and ex-employees and serving personnel of Federal & Provincial Government @75%	930702			

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Description	Code	Eligible Amount	Ineligible Amount	Tax Credit
Tax Credits	9329			
Tax Credit for Charitable Donations u/s 61	9311			
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313			
Tax credit u/s 64D for POS machine	9332			
Tax Credit for Certain Persons (Coal Mining Projects, Startups) u/s 65F	931901			
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 Tax Paid on Share Income from AOP	9321			
Tax credit for Charitable Organizations u/s 100C	9323			
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328			
Tax Credit for Charitable Donations u/s 61 where the donation is made to associate	9331			

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Description	Code	Cost / Declared Value	Fair Market Value
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	0	0
Deemed Income under section 7E	7108		

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Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable			
Adjustable Tax	640000						
Import u/s 148 @1%	64010002						
Import u/s 148 @2%	64010004						
Import u/s 148 @3%	64010006						
Import u/s 148 @4%	64010008						
Import u/s 148 @4.5%	64010009						
Import u/s 148 @5.5%	64010011						
Salary of Employees u/s 149	64020004						
Directorship Fee u/s 149(3)	64020005						
Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%	64040001				+		
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 u/s 153(1)(a) @1%	64060002						
Payment for Goods u/s 153(1)(a) @1.5%	64060003						
Payment for Goods u/s 153(1)(a) @2.5%	64060005						
Payment for Goods u/s 153(1)(a) @4.5%	64060009						
Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule	64060116						
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 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				+		
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				+		
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) – on value of vehicle	64100317				+		
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				+		
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) – on value of vehicle	64100319				+		
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) – on value of vehicle	64100320				+		
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 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) @ 10%	64220160				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	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/s 236Y	64151905				
Advance tax on foreign domestic workers u/s 231C	64151907				

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Fixed / Final Tax	64000101			
Dividend u/s 150 - Dividend received from Mutual Funds driving 50% or more income from profit on debt @25%	64330050			
Dividend u/s 150 @0%	64330066			
Dividend u/s 150 @35%	64330067			
Return on Investment in Sukuks u/s 151(1A) @ 10%	64330054			
Return on Investment in Sukuks u/s 151(1A) @ 12.5%	64330055			
Return on Investment in Sukuks u/s 151(1A) @ 25%	64330056			
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 10%	64330061			
Return on investment in Sukuks to a Non- Resident u/s 152(1DB) @ 12.5%	64330062			
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 @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) / 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) / 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			
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			
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/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(1A) 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			
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			
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 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			



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Minimum Tax	64000102			
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			
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 30\$ up to 100\$ @ Rs. 100	64120046			
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ 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 500\$ @ Rs. 11500	64120088			
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 500\$ @ Rs. 5200	64120050			
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
Tax Deductible 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 6c(1)(a) @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 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			+

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Average Tax	64000103			
Average Rate of tax for Calculation of employment termination benefits (0% To 100%)	6421005401			
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054			
Average Rate of tax for Calculation of salary arrears (0% To 100%)	6421005601			
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056			

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- Employment >
- Property >
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- Capital Assets >
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- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Deductible Allowances
- Tax Chargeable
- Tax Reductions
- Tax Credits
- Capital Assets
- Adjustable Tax
- Fixed / Final Tax
- Minimum Tax
- Average Tax
- Computations
- Wealth Statement >

Search Amount Code/Description					Q	IMPORT PREVIOUS RETURN	PREPARE PSID	CALCULATE
Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax				
Income from Salary	1000							
Income / (Loss) from Property	2000							
Income / (Loss) from Business	3000	0	0	0				
Gains / (Loss) from Capital Assets	4000							
Income / (Loss) from Other Sources	5000							
Foreign Income	6000							
Agriculture Income	6100							
Share in untaxed Income from AOP	3131							
Share in Taxed Income from AOP	3141							
Total Income	9000							
Deductible Allowances	9009							
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	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%	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	0		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							
Refundable Income Tax	9210							

Data

Amortization

Depreciation

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Option out of PTR

Payment

Company Director

Attachment

Attribute

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Wealth Statement>

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	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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- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Description	Code	Amount	Estimated Current Market Value
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.			
Agricultural Property	7001		
Commercial, Industrial, Residential Property (Non-Business)	7002		
Business Capital	7003		
Equipment (Non-Business)	7004		
Animal (Non-Business)	7005		
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		
Motor Vehicle (Non-Business)	7008		
Precious Possession	7009		
Household Effect	7010		
Personal Item	7011		
Cash (Non-Business)	7012		
Any Other Asset	7013		
Assets 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		

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Data

Amortization

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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	
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	
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	
Unreconciled Amount	703000	
Assets Transferred / Sold / Gifted / Donated during the year	703004	

Data

Amortization

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Option out of PTR

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Company Director

Attachment

Attribute

Amortization

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with unascertainable useful life @4%	3307				

Depreciation

Search Amount Code/Description

Q

IMPORT 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									

Minimum Tax

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
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 exceeding 500\$ @ Rs. 5200	64120050								
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)	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	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Option Out of PTR								
Search Amount Code/Description				IMPORT PREVIOUS RETURN		CALCULATE		
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	
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 of goods by industrial undertaking u/s 154(3A)	64070153							
Contract Payments to indirect exporter u/s 154(3B)	64070154							
Export Proceeds u/s 154(3C)	64070155							
Commission / Discount on petroleum products u/s 156A @12%	64090151							
Export of services u/s 154A @1%	64060285							
Export of Services u/s 154A @ 0.25%	64060290							

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Payments								
PKR Unclaimed Payments Not Available! RELOAD			PKR Claimed Payments Not Available!			PKR Payment Summary Not Available!		

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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute
Directors / Proprietor / Member / Partner								
Add Directors / Proprietors / Members / Partners								
Registration No*	Proprietor/Member/Partner *	% In Capital*	Capital Amount*	Add				
Directors / Proprietors / Members / Partners There are no directors/Proprietors/Members/Partners added at the moment. Please add by using the form above.								

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DataAmortizationDepreciationMinimum TaxOption out of PTRPaymentCompany DirectorAttachmentAttribute

Attachments

Final Accounts (3000)

ADD FILE

Manufacturing and Trading / Profit and Loss Accounts statements (9230)

ADD FILE

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DataAmortizationDepreciationMinimum TaxOption out of PTRPaymentCompany DirectorAttachmentAttribute

Attributes

Business Sector-1

Select option

Business Sector-2

Select option

Business Sector-3

Select option

Business Sector-4

Select option

Business Sector-5

Select option

No. of children for whom Educational Fee is paid

Residence Status

Resident

Special Tax Rate for Dividend covered under ADDT

Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT

Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT

Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT

Average Tax Rate for Employment Termination Benefits u/s 12(6)

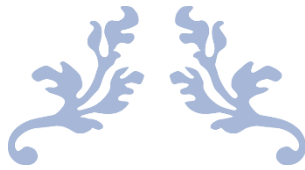
Relevant Tax Rate for Salary Arrears u/s 12(7)

Enlistment Date

Class for Issuance / Renewal of License u/s 236J

Select option

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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:	Tax Year: 2025 Due Date: : ⬆ ⬇ ⬆	Submission Date:
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Data

ENاردو

Tax Chargeable / Payments >

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS WEALTHIMPORT PREVIOUS RETURNPREPARE PSIDCALCULATE

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			+
Cellphone 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			

Data

ENاردو

Tax Chargeable / Payments >

– Adjustable Tax

– Computations

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS WEALTHIMPORT PREVIOUS RETURNPREPARE PSIDCALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Tax on High Earning Persons u/s 4C	9231822			

Tax Chargeable / Payments

Wealth Statement

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description



IMPORT PREVIOUS WEALTH

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description

Code

Amount

Personal Expenses

7089

Rent

7051

Rates / Taxes / Charge / Cess

7052

Vehicle Running / Maintenance

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

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description



IMPORT PREVIOUS WEALTH

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description

Code

Amount



Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.

Agricultural Property

7001

+

Commercial, Industrial, Residential Property (Non-Business)

7002

+

Business Capital

7003

+

Equipment (Non-Business)

7004

0

0

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

Total Liabilities

7029

Net Assets Current Year

703001

0

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description



IMPORT PREVIOUS WEALTH

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Amount
Net Assets Current Year	703001	0
Net Assets Previous Year	703002	0
Increase / Decrease in Assets	703003	0
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	
Adjustments in Outflows	7098	+
Gift	7091	+
Loss on Disposal of Assets	7092	
Unreconciled Amount	703000	0
Assets Transferred / Sold / Gifted / Donated during the year	703004	



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

Submission Date:

Data

Attachment

ENاردو

Wealth Statement

- Personal Assets / Liabilities

- Foreign Income

Search Amount Code/Description

Q

IMPORT PREVIOUS WEALTH

PREPARE PSID

CALCULATE

Description	Code	Amount	Estimated Current Market Value
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.			
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		
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		

DataAttachment

ENاردو

Wealth Statement>

– Personal Assets / Liabilities

– Foreign Income

Search Amount Code/Description

IMPORT PREVIOUS WEALTHPREPARE PSIDCALCULATE

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	

DataAttachment

Attachments

Balance sheet of business
(7003)

ADD FILE



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 Date:

Data Payment

EN اردو

Simplified Return of Income

- Computations

Tax Chargeable / Payments

Wealth Statement

Search Amount Code/Description



IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

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
Business turnover/Receipts	3009			
Cost of Sales	3030			
Opening Stock	3039			
Purchases	3059			
Other Direct Expenses	3083			
Accounting Depreciation	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

ENاردو

Simplified Return of Income

>

Tax Chargeable / Payments

>

- Capital Assets

Wealth Statement

>

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
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	0	0
Deemed Income under section 7E	7108		

Data

Payment

ENاردو

Simplified Return of Income

>

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
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	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

ENاردو

Simplified Return of Income>

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
i Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.		
Agricultural Property	7001	+
Commercial, Industrial, Residential Property (Non-Business)	7002	+
Business Capital	7003	+
Equipment (Non-Business)	7004	
Animal (Non-Business)	7005	
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006	+
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	+
Motor Vehicle (Non-Business)	7008	+
Precious Possession	7009	+
Household Effect	7010	
Personal Item	7011	
Cash (Non-Business)	7012	
Any Other Asset	7013	+
Assets in Others' Name	7014	+
Total Assets inside Pakistan	7015	
Assets held outside Pakistan	7016	+
Capital or voting rights in foreign company	7018	+
Total Assets held outside pakistan	7020	
Total Assets	7019	
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	+
Foreign liabilities	7022	
Total Liabilities	7029	
Net Assets Current Year	703001	

Data

Payment

ENاردو

Simplified Return of Income>

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	
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	

Data

Payment

Payments

PKR

Unclaimed Payments

Not Available!

RELOAD↺

PKR

Claimed Payments

Not Available!

PKR

Payment Summary

Not Available!



INCOME TAX RETURN FOR TAX YEAR 2025

Electronic Return for Traders



Electronic Return for Traders

Full Name:

Registration No:

Transaction Date: (

Document Date:

Tax Year: 2025

Due Date: :

Submission Date:

Data

Payment

EN

اردو

Simplified Return of Income

- Computations

Tax Chargeable / Payments

Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

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
Business turnover/Receipts	3009			
Cost of Sales	3030			
Opening Stock	3039			
Purchases	3059			
Other Direct Expenses	3083			
Closing Stock	3099			
Gross Profit	3100			
Profit & Loss Expenses	3180			
Electricity Bill	64140051			
Tax already Paid - tele-other	640000			
Telephone (Telephone, Cellphone And Prepaid Telephone Card)	64150000			
Others	64990001			
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

EN

اردو

Simplified Return of Income

Tax Chargeable / Payments

- Capital Assets

Wealth Statement

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
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	0	0
Deemed Income under section 7E	7108		

Data

Payment

ENاردو

Simplified Return of Income>

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
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	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	

Simplified Return of Income



Tax Chargeable / Payments



Wealth Statement

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search	Amount	Code/Description
1	100	100
2	200	200
3	300	300
4	400	400
5	500	500
6	600	600
7	700	700
8	800	800
9	900	900
10	1000	1000
11	1100	1100
12	1200	1200
13	1300	1300
14	1400	1400
15	1500	1500
16	1600	1600
17	1700	1700
18	1800	1800
19	1900	1900
20	2000	2000
21	2100	2100
22	2200	2200
23	2300	2300
24	2400	2400
25	2500	2500
26	2600	2600
27	2700	2700
28	2800	2800
29	2900	2900
30	3000	3000
31	3100	3100
32	3200	3200
33	3300	3300
34	3400	3400
35	3500	3500
36	3600	3600
37	3700	3700
38	3800	3800
39	3900	3900
40	4000	4000
41	4100	4100
42	4200	4200
43	4300	4300
44	4400	4400
45	4500	4500
46	4600	4600
47	4700	4700
48	4800	4800
49	4900	4900
50	5000	5000
51	5100	5100
52	5200	5200
53	5300	5300
54	5400	5400
55	5500	5500
56	5600	5600
57	5700	5700
58	5800	5800
59	5900	5900
60	6000	6000
61	6100	6100
62	6200	6200
63	6300	6300
64	6400	6400
65	6500	6500
66	6600	6600
67	6700	6700
68	6800	6800
69	6900	6900
70	7000	7000
71	7100	7100
72	7200	7200
73	7300	7300
74	7400	7400
75	7500	7500
76	7600	7600
77	7700	7700
78	7800	7800
79	7900	7900
80	8000	8000
81	8100	8100
82	8200	8200
83	8300	8300
84	8400	8400
85	8500	8500
86	8600	8600
87	8700	8700
88	8800	8800
89	8900	8900
90	9000	9000
91	9100	9100
92	9200	9200
93	9300	9300
94	9400	9400
95	9500	9500
96	9600	9600
97	9700	9700
98	9800	9800
99	9900	9900
100	10000	10000

[IMPORT PREVIOUS RETURN](#)

PREPARE PSID

Description	Code	Amount
 Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.		
Agricultural Property	7001	
Commercial, Industrial, Residential Property (Non-Business)	7002	
Business Capital	7003	
Equipment (Non-Business)	7004	
Animal (Non-Business)	7005	
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006	
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007	
Motor Vehicle (Non-Business)	7008	
Precious Possession	7009	
Household Effect	7010	
Personal Item	7011	
Cash (Non-Business)	7012	
Any Other Asset	7013	
Assets in Others' Name	7014	
Total Assets inside Pakistan	7015	
Assets held outside Pakistan	7016	
Capital or voting rights in foreign company	7018	
Total Assets held outside pakistan	7020	
Total Assets	7019	
Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021	
Foreign liabilities	7022	
Total Liabilities	7029	
Net Assets Current Year	703001	

Data

Payment

ENارد

Simplified Return of Income>

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	
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	

Data

Payment

Payments

PKR

Unclaimed Payments

Not Available!

RELOAD↻

PKR

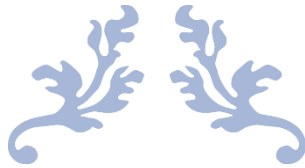
Claimed Payments

Not Available!

PKR

Payment Summary

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

ENاردو

Simplified Return of Income >

- Computations

Other Sources >

Tax Chargeable / Payments >

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

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
Business turnover/Receipts	300101			
Cost of Sales	3030			
Opening Stock	303101			
Purchases	305101			
Other Direct Expenses	3083			
Accounting Depreciation	3088			
Closing Stock	309101			
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	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			

Data

Payment

Attribute

ENاردو

Simplified Return of Income >

Other Sources >

- Receipts / Deductions

Tax Chargeable / Payments >

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Profit on Debt	500312			

Data

Payment

Attribute

ENاردو

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

– Capital Assets

– Adjustable Tax

– Final / Fixed / Minimum / Average / Relevant / Reduced Tax

– Fixed / Final Tax

Wealth Statement

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value
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	0	0
Deemed Income under section 7E	7108		

Data

Payment

Attribute

ENاردو

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

– Capital Assets

– Adjustable Tax

– Final / Fixed / Minimum / Average / Relevant / Reduced Tax

– Final Tax

Wealth Statement

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Rent of Immoveable Property u/s 155	64080001			
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			
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			

Data

Payment

Attribute

ENاردو

Simplified Return of Income

Other Sources

Tax Chargeable / Payments

– Capital Assets

– Adjustable Tax

– Final / Fixed / Minimum / Average / Relevant / Reduced Tax

– Final Tax

Wealth Statement

Search Amount Code/Description

Q

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Capital Gains on Immoveable Property u/s 37(1A)	64220050			
Capital Gains on Immoveable Property u/s 37(1A) where holding period does not exceed 1 year	64220058			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years	64220059			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years	64330058			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years	64330059			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years	64220060			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years	64330064			
Capital Gains on Immoveable Property u/s 37(1A) where holding period exceeds 6 years	64330065			

Data

Payment

Attribute

ENاردو

Simplified Return of Income >

Other Sources >

Tax Chargeable / Payments >

- Capital Assets

- Adjustable Tax

- Final / Fixed / Minimum / Average / Relevant / Reduced Tax

- Final Tax

Wealth Statement >

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
Dividend u/s 150 @0%	64330066			
Dividend u/s 150 @35%	64330067			
Electricity Bill of Domestic Consumer u/s 235	64140053			+
Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			
Profit on debt u/s 7B	64310056			+

Data

Payment

Attribute

ENاردو

Simplified Return of Income >

Other Sources >

Tax Chargeable / Payments >

Wealth Statement >

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	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

Attribute

ENاردو

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	Estimated Current Market Value
Disclaimer: Values entered in Estimated Current Market Value column are being collected for academic and policy research purposes only. They are not required to be used for determining your tax liability or for your wealth reconciliation.			
Agricultural Property	7001		
Commercial, Industrial, Residential Property (Non-Business)	7002		
Business Capital	7003		
Equipment (Non-Business)	7004		
Animal (Non-Business)	7005		
Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006		
Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007		
Motor Vehicle (Non-Business)	7008		
Precious Possession	7009		
Household Effect	7010		
Personal Item	7011		
Cash (Non-Business)	7012		
Any Other Asset	7013		
Assets 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

ENاردو

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	0
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	0
Assets Transferred / Sold / Gifted / Donated during the year	703004	

Data

Payment

Attribute

ENاردو

Simplified Return of Income>

Other Sources>

Tax Chargeable / Payments>

Wealth Statement>

- Personal Expenses

- Personal Assets / Liabilities

- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN

PREPARE PSID

CALCULATE

Description	Code	Amount
Net Assets Current Year	703001	
Net Assets Previous Year	703002	
Increase / Decrease in Assets	703003	
Inflows	7049	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in 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	

Data

Payment

Attribute

Payments

PKR

Unclaimed Payments

Not Available!

RELOAD↻

PKR

Claimed Payments

Not Available!

PKR

Payment Summary

Not Available!

Data	Payment	Attribute
------	---------	-----------

Attributes

Do you want to opt for final tax regime?

Please Select Option ▼

2. Any changes in the return available in IRIS shall be deemed to have always been present, however, this will not cause any prejudice to the taxpayers having filed the return prior to the change.

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

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


(Angel David)
Second Secretary (Rules & SROs)